



ANNUAL BUDGET OF West Coast District Municipality

**2018/19 TO 2020/21
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS**

E-mail: westcoastdm@wcdm.co.za

Tel: +27 22 433 8400 Fax: +27 86 692 6113

Website: www.westcoastdm.co.za

Table of Contents

| | |
|--|----------|
| PART 1 – ANNUAL BUDGET | 1 |
| 1.1 MAYOR’S REPORT / SPEECH | 1 |
| 1.2 COUNCIL RESOLUTIONS | 1 |
| 1.3 CHIEF FINANCIAL OFFICER – EXECUTIVE SUMMARY | 2 |
| 1.4 OPERATING REVENUE FRAMEWORK..... | 9 |
| 1.5 OPERATING EXPENDITURE FRAMEWORK..... | 13 |
| 1.6 CAPITAL EXPENDITURE | 16 |
| 1.7 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY..... | 18 |
| 1.8 OVERVIEW OF THE ANNUAL BUDGET PROCESS..... | 35 |
| 1.9 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP | 36 |
| 1.10 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS..... | 42 |
| 1.11 OVERVIEW OF BUDGET RELATED-POLICIES..... | 49 |
| 1.12 OVERVIEW OF BUDGET ASSUMPTIONS | 50 |
| 1.13 OVERVIEW OF BUDGET FUNDING..... | 51 |
| 1.14 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS..... | 64 |
| 1.15 COUNCILLOR AND EMPLOYEE BENEFITS..... | 66 |
| 1.16 ANNUAL BUDGETS AND SDBIPs – INTERNAL DEPARTMENTS..... | 75 |
| 1.17 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS | 76 |
| 1.18 CAPITAL EXPENDITURE DETAILS | 76 |
| 1.19 LEGISLATION COMPLIANCE STATUS..... | 85 |
| 1.20 OTHER SUPPORTING DOCUMENTS..... | 86 |
| 1.21 MUNICIPAL MANAGER’S QUALITY CERTIFICATE | 97 |

List of Tables

| | |
|--|----|
| Table 1 Consolidated Overview of the 2018/19 MTREF | 9 |
| Table 2 Summary of revenue classified by main revenue source..... | 10 |
| Table 3 Operating Transfers and Grant Receipts | 11 |
| Table 4 Proposed Water Tariffs | 12 |
| Table 5 Summary of operating expenditure by standard classification item | 13 |
| Table 6 Operational materials and bulk purchases | 15 |
| Table 7 2018/19 Medium-term capital budget per vote | 16 |
| Table 8 MBRR Table A1 - Budget Summary | 19 |
| Table 9 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)..... | 21 |
| Table 10 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)..... | 22 |
| Table 11 Surplus/(Deficit) calculations for the trading services | 23 |
| Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure) | 24 |
| Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source..... | 26 |

| | |
|---|----|
| Table 14 MBRR Table A6 - Budgeted Financial Position | 28 |
| Table 15 MBRR Table A7 - Budgeted Cash Flow Statement | 30 |
| Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation | 30 |
| Table 17 MBRR Table A9 - Asset Management..... | 32 |
| Table 18 MBRR Table A10 - Basic Service Delivery Measurement | 34 |
| Table 19 IDP Strategic Objectives | 37 |
| Table 20 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue | 39 |
| Table 21 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure..... | 40 |
| Table 22 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure..... | 41 |
| Table 23 MBRR Table SA7 - Measurable performance objectives..... | 44 |
| Table 24 MBRR Table SA8 - Performance indicators and benchmarks..... | 47 |
| Table 25 Credit rating outlook | 50 |
| Table 26 Breakdown of the operating revenue over the medium-term | 51 |
| Table 27 Proposed tariff increases over the medium-term..... | 53 |
| Table 28 Sources of capital revenue over the MTREF | 53 |
| Table 29 MBRR Table SA 17 - Detail of borrowings | 55 |
| Table 30 MBRR Table SA 18 - Capital transfers and grant receipts | 57 |
| Table 31 MBRR Table A7 - Budget cash flow statement..... | 58 |
| Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation | 59 |
| Table 33 MBRR SA10 – Funding compliance measurement | 61 |
| Table 34 MBRR SA19 - Expenditure on transfers and grant programmes..... | 64 |
| Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds | 65 |
| Table 36 MBRR SA22 - Summary of councillor and staff benefits | 66 |
| Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers) | 67 |
| Table 38 MBRR SA24 – Summary of personnel numbers | 68 |
| Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure | 69 |
| Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)..... | 70 |
| Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)..... | 71 |
| Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote) | 72 |
| Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification) | 73 |
| Table 44 MBRR SA30 - Budgeted monthly cash flow..... | 74 |
| Table 45 Water Services Department - operating revenue by source, expenditure by type and total capital expenditure | 75 |
| Table 46 Water Services Department – Performance objectives and indicators | 75 |
| Table 47 MBRR SA 34a - Capital expenditure on new assets by asset class | 77 |
| Table 48 MBRR SA 34b - Capital expenditure on renewal of existing assets by asset class | 78 |

| | |
|---|----|
| Table 49 MBRR SA34c - Repairs and maintenance expenditure by asset class..... | 79 |
| Table 50 MBRR SA34d – Depreciation by asset class..... | 80 |
| Table 51 MBRR SA 34e - Capital expenditure on upgrading of existing assets by asset class..... | 81 |
| Table 52 MBRR SA35 - Future financial implications of the capital budget | 82 |
| Table 53 MBRR SA36 - Detailed capital budget per municipal vote | 83 |
| Table 54 MBRR SA37 - Projects delayed from previous financial year | 84 |
| Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance | 86 |
| Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)..... | 89 |
| Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position..... | 90 |
| Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions..... | 91 |
| Table 59 MBRR SA32 – List of external mechanisms | 95 |
| Table 60 Schedule of Service Delivery Standards..... | 96 |

List of Figures

| | |
|---|----|
| Figure 1 Main operational expenditure categories for the 2018/19 financial year | 15 |
| Figure 2 Capital Infrastructure Programme | 18 |
| Figure 3 Expenditure by major type..... | 25 |
| Figure 4 Planning, budgeting and reporting cycle | 42 |
| Figure 5 Breakdown of operating revenue over the 2018/19 MTREF | 52 |
| Figure 6 Sources of capital revenue for the 2018/19 financial year | 54 |
| Figure 7 Growth in outstanding borrowing (long-term liabilities)..... | 56 |
| Figure 8 Cash and cash equivalents / Cash backed reserves and accumulated funds | 60 |

ANNEXURE – A – LIST OF BUDGET RELATED POLICIES.

ANNEXURE – B – APPROVED 2017/18 PROCESS PLAN .

ANNEXURE – C – TARIFFS.

ANNEXURE – D – SCOA IMPLEMENTATION PLAN.

ANNEXURE – E – LG MTEC ASSESSMENT.

ANNEXURE - F – MAYOR’S REPORT / SPEECH

ABBREVIATIONS AND ACRONYMS

| | | | |
|--------|--|-------|---|
| AMR | Automated Meter Reading | ℓ | litre |
| ASGISA | Accelerated and Shared Growth Initiative | LED | Local Economic Development |
| BPC | Budget Planning Committee | MEC | Member of the Executive Committee |
| CBD | Central Business District | MFMA | Municipal Financial Management Act Programme |
| CFO | Chief Financial Officer | MIG | Municipal Infrastructure Grant |
| CM | City Manager | MMC | Member of Mayoral Committee |
| CPI | Consumer Price Index | MPRA | Municipal Properties Rates Act |
| CRRF | Capital Replacement Reserve Fund | MSA | Municipal Systems Act |
| DBSA | Development Bank of South Africa | MTEF | Medium-term Expenditure Framework |
| DORA | Division of Revenue Act | MTREF | Medium-term Revenue and Expenditure Framework |
| DWA | Department of Water Affairs | NERSA | National Electricity Regulator South Africa |
| EE | Employment Equity | NGO | Non-Governmental organisations |
| EEDSM | Energy Efficiency Demand Side Management | NKPIs | National Key Performance Indicators |
| EM | Executive Mayor | OHS | Occupational Health and Safety |
| FBS | Free basic services | OP | Operational Plan |
| GAMAP | Generally Accepted Municipal Accounting Practice | PBO | Public Benefit Organisations |
| GDP | Gross domestic product | PHC | Provincial Health Care |
| GDS | Gauteng Growth and Development Strategy | PMS | Performance Management System |
| GFS | Government Financial Statistics | PPE | Property Plant and Equipment |
| GRAP | General Recognised Accounting Practice | PPP | Public Private Partnership |
| HR | Human Resources | PTIS | Public Transport Infrastructure System |
| HSRC | Human Science Research Council | RG | Restructuring Grant |
| IDP | Integrated Development Strategy | RSC | Regional Services Council |
| IT | Information Technology | SALGA | South African Local Government Association |
| kℓ | kilolitre | SAPS | South African Police Service |
| km | kilometre | SDBIP | Service Delivery Budget Implementation Plan |
| KPA | Key Performance Area | SMME | Small Micro and Medium Enterprises |
| KPI | Key Performance Indicator | | |
| kWh | kilowatt | | |

Part 1 – Annual Budget

1.1 Mayor's Report / Speech

Please refer to Annexure F for the Mayor's Report / Speech

1.2 Council Resolutions

On 23 May 2018 the Council of West Coast District Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2018/19. The Council approved and adopted the following resolutions:

1. The Council of the West Coast District Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The annual budget of the municipality for the financial year 2018/19 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table 10 on page 22;
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table 11 on page 23;
 - 1.1.3. Budgeted Financial Performance (revenue and expenditure) as contained in Table 12 on page 24; and
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table 13 on page 26.
 - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position as contained in Table 14 on page 28;
 - 1.2.2. Budgeted Cash Flows as contained in Table 15 on page 30;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 16 on page 30;
 - 1.2.4. Asset management as contained in Table 17 on page 32; and
 - 1.2.5. Basic service delivery measurement as contained in Table 18 on page 34.
2. The Council of the West Coast District Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect the policies.
 - 2.1. All related policies – as set out in Annexure A
3. The Council of the West Coast District Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2018 the tariffs for services rendered.

4. To give proper effect to the municipality's annual budget, the Council of the West Coast District Municipality approves:
 - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue from the RSC Levy Replacement Grant and water services to ensure that all provisions and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

1.3 Chief Financial Officer - Executive Summary

1. Introduction

The implementation of the Integrated Development Plan is largely reliant on the efficiency of the financial management system, and a strategy to enhance this capacity is necessary.

The principles, Strategic Financial Framework, the Medium Term Expenditure and Revenue Framework (for the next three years) and Capital Investment Programme, are outlined in this section. The emphasis for the initial year, i.e. 2018/2019, is on projects receiving committed funding, and priority projects.

The emphasis will fall on basic service delivery (bulk water supply & road agency services), social well-being (firefighting services, disaster management and health services) and good governance. Local economic development shall be encouraged as it could have a spillover effect, which will be beneficial to the municipality as a whole, triggering more investment.

2. Arrangements

The following arrangements regarding Resources and Guidelines will receive attention:

2.1 Inventory of Resources

2.1.1 Staff

- a) An organizational structure exist for the finance department.
- b) Training of staff will be performed in terms of a Skills Development Plan.

2.1.2 Supervisory Authority

The Finance Committee deals with all financial issues. The Municipal Manager is the Accounting Officer, and is therefore responsible for financial management. The Chief Financial Officer will however be tasked with the day-to-day management of the finance directorate in terms of his/her Performance agreement. The Audit Committee will perform a monitoring and evaluation function of external, internal and performance audit procedures and control systems.

2.1.3 Systems

SAMRAS (DB4) Data Processing System are used to perform the following financial transactions within the municipality. The compatibility of the system with Council's specifications will be regularly reviewed, inclusive of support services (hardware and software), and training for staff on the applications utilized.

- a) Debtor's billings, receipting, creditors and main ledger transactions.
- b) Payroll function.
- c) Assets management system or asset register. Reconciliations are performed on a monthly basis.
- d) Grant management, investments and cash at bank (reconciliation).

2.1.4 Accommodation

- a) *Offices*: This space is restricted.
- b) *Registry*: Is shared with the other Departments in close proximity to Finance.
- c) *Archives*: An archiving system in place and conforms to legislation.

2.2 Management Guidelines

The formulation and adoption by Council of Policies and Bylaws to guide management towards the attainment of the vision and mission of the Municipality is a crucial aspect.

The following policies will be reviewed on a regular basis:

- a) *Supply Chain Management Policy* - conforming to National legislation (including the Preferential Procurement Policy Framework Act, Broad Based Black Economic Empowerment Act, and Municipal Finance Management Act) and Council's own vision;
- b) *Investment Policy* - conforming to the guidelines supplied by the Institute of Municipal Finance Officers and the Municipal Finance Management Act;
- c) *Tariff Policy* - conforming to the principles contained in the Municipal Systems Act;
- d) *Rates Policy* - conforming to the principles outlined in the Property Rates Act, regulations;
- e) *Credit Control and Debt Collection Policy* - in accordance with the Municipal Systems Act and Case studies in this respect;
- f) *Indigent Policy* - from the National guidelines on this aspect;
- g) *Asset Management Policy* - to promote the efficient use and effective control over Municipal assets, in terms of the Guidelines supplied by the Institute of Municipal Finance Officers, Local Government Capital Asset Management Guidelines and the Accounting Standards Board.

Legislation requires that certain policies e.g. Credit control and Debt collection be supported by Bylaws, to assist enforcement.

3. Strategy

Strategies to be employed to improve the financial management efficiency are as follows:

3.1 Financial Guidelines and Procedures

Accounting policies will be reviewed to conform to the provisions contained in the Municipal Finance Management Act, and the guidelines supplied by National and Provincial Treasuries and the Accounting Standards Board. Standard operating procedures (SOP's) to give effect to these policies will be compiled on an ongoing basis. These procedures will be aligned with Council's policies regarding the various aspects.

3.2 Financing

3.2.1 Operating:

Revenue to finance the operating budget is mainly attributed to bulk water supply, interest from investments, RSC Levy Replacement Grant and Equitable Share and agency services in respect of road maintenance.

3.2.2 Capital:

Capital expenditure is funded through revenue contributions.

3.3 Revenue raising

3.3.1 Tariffs:

Tariffs for all services will be reviewed to conform to the principles contained in the Tariff policy, implementation of water restriction measures, the Indigent policy and National guidelines in respect of the provisions of Free Basic Services.

3.3.2 RSC Levy Replacement Grant:

The municipality grant increases over the MTREF, this is due to the combined efforts of all district municipalities' relevant stakeholders such as National and Provincial Treasuries. This increase forms part of the revenue budget for transfers and subsidies.

3.4 Asset Management:

All assets will be managed in terms of the applicable policy from Council. The municipality has a GRAP compliant Asset Register and will utilize internal sources to perform the yearly asset counts, revision of useful lives, condition assessments of assets. The Asset Register is updated on a monthly basis. The above procedures is done to mitigate risks and to segregate duties. The obsolescence and redundancy of assets are regularly monitored, with adequate replacement cycles being instituted, where applicable and affordable.

3.5 Cost-effectiveness

All departments or divisions will be tasked to perform cost cutting measures as per Circular 82 from National Treasury on major expenditure, goods and services, in respect of projects and continuous contracts, to ensure Council obtains maximum benefit. The applicable policies will provide the guidelines in this respect.

4. Ensuring Financial Viability and Sustainability

Infrastructure Asset and Liability Transfer – 30 June 2018

Infrastructure assets and liabilities or borrowings related to the water services department will be transferred to the respective local municipalities as at 30 June 2018. The net transfer will have a negative effect on the financial position especially within non-current assets as well as equity (accumulated surplus) of this municipality. I must emphasize that the transfers are not cash flow transactions but will affect our credit rating as well as our ability to obtain credit or borrowings in future. This budget informs that the daily operations within the water services department will be conducted by this municipality as per a set service level agreement between municipalities with an administration charge payable to this municipality.

Drought

Due to the worst draught experienced by the Western Cape in a century, municipalities including this municipality implemented water restrictions which had an effect on revenue and expenditure projections made during the last budget cycle and this MTREF. Due to the seriousness of this situation this municipality will ensure that our most valuable resource at this point (water) be monitored continually and used sparingly because every drop counts.

This municipality are committed to work closely with the respective local municipalities to ensure that an efficient and effective service are provided to our communities.

4.1 Financial Position

4.1.1 Cash Position:

Council has sufficient cash resources available to meet its medium to long term needs. Certain resources / cash are representative of provisions set aside for specific purposes e.g. bad debts, post – employment health care benefits and employee benefit accruals (performance bonuses and bonuses), current portion of long term liabilities and unspent funds held by Council in respect of Government Grants. The utilization of these monies to finance operating expenses, and projects other than their directed use is not permissible.

4.1.2 Accumulated Surplus:

Due to the transfer of water services infrastructure assets and liabilities or borrowings on average ninety one percent (89.10%) of the accumulated surplus represent cash and cash equivalents over the MTREF. This budget forecast cash surpluses in years one, two and three after deducting non-cash items such as depreciation, debt impairment and adding capital expenditure or investing activities to the operating budget. Capital expenditure financed from accumulated surplus will be continually monitored to ensure that this resource will remain mostly cash-backed.

4.1.3 Debtors:

The implementation of the procedures in terms of the Credit control and Debt collection Policy has facilitated the management of cash flow, and place Council in a position to finance operation expenses.

4.1.4 Rates and Tariffs

The structure of Tariffs will be implemented in accordance with the applicable Council Policy documents.

4.1.5 Equitable Share Allocation

One of Council's sources of revenue to finance its operating budget is the RSC Levy Replacement Grant. Increased allocations in terms of the Division of Revenue Act were published for the next three years.

4.2 Operating Expenses

The following table details the operating expenditure for the medium term revenue and expenditure framework:

| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousands | | | | | | | | | | |
| Employee costs | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |
| Remuneration of councillors | 5 883 | 6 153 | 5 633 | 6 003 | 6 003 | 5 703 | 5 703 | 6 405 | 6 822 | 7 248 |
| Depreciation & asset impairment | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 7 427 | 7 503 | 7 503 |
| Finance charges | 10 454 | 8 943 | 7 276 | 8 455 | 8 455 | 8 032 | 8 032 | 165 | 173 | 182 |
| Materials and bulk purchases | 66 706 | 97 951 | 68 125 | 73 392 | 74 011 | 70 071 | 70 071 | 69 589 | 71 801 | 76 378 |
| Transfers and grants | - | - | - | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Other expenditure | 65 271 | 82 373 | 70 116 | 83 799 | 91 180 | 326 921 | 326 921 | 90 834 | 95 743 | 100 888 |
| Total Expenditure | 293 644 | 354 559 | 321 387 | 353 989 | 364 404 | 586 367 | 586 367 | 353 845 | 372 646 | 395 701 |

4.3 Operating Revenue

The following table details the operating revenue less capital transfers for the medium term revenue and expenditure framework:

| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 99 089 | 104 859 | 111 740 |
| Investment revenue | 13 526 | 17 176 | 20 727 | 13 885 | 13 885 | 13 885 | 13 885 | 18 030 | 18 029 | 18 030 |
| Transfers recognised - operational | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 93 603 | 92 612 | 93 612 | 96 861 |
| Other own revenue | 126 627 | 156 685 | 138 305 | 127 544 | 142 269 | 142 269 | 142 269 | 142 890 | 150 159 | 159 827 |
| Total Revenue (excluding capital transfers and contributions) | 328 439 | 375 863 | 362 270 | 354 564 | 365 446 | 365 446 | 365 446 | 352 621 | 366 659 | 386 458 |

4.4 Grant Receivable

The following table details the grants receivable for the medium term revenue and expenditure framework:

| DC1 West Coast - Supporting Table SA18 Transfers and grant receipts | | | | | | | | | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 80 010 | 86 138 | 86 688 | 89 875 | 89 875 | 89 875 | 93 010 | 96 065 | 99 690 |
| Local Government Equitable Share | | 75 984 | 80 458 | 82 194 | 84 972 | 84 972 | 84 972 | 88 405 | 92 265 | 95 824 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 | 1 000 | 1 000 |
| Municipal Systems Improvement | | 934 | 787 | 143 | - | - | - | - | - | - |
| EPWP Incentive | | 1 000 | 1 000 | 1 036 | 1 100 | 1 100 | 1 100 | 1 047 | - | - |
| Rural asset management system | | - | 2 199 | 1 980 | 2 553 | 2 553 | 2 553 | 2 558 | 2 710 | 2 866 |
| fresh water tanks | | 842 | 444 | 55 | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 837 | 603 | 1 168 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Finance Management Capacity Building | | 837 | 551 | 271 | - | 498 | 498 | 360 | - | - |
| Capacity Building Health Services | | - | 51 | 129 | - | 264 | 264 | - | - | - |
| Finance Management Support | | - | - | 744 | 240 | 1 280 | 1 280 | 280 | 280 | - |
| Greenest Municipality Competition | | - | - | 25 | - | 75 | 75 | - | - | - |
| Finance Management Special Development | | - | - | - | - | 600 | 600 | - | - | - |
| Community Development Workers Support | | - | - | - | - | - | - | 37 | 37 | 37 |
| Fire Services Capacity Building | | - | - | - | - | - | - | 1 483 | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | 1 386 | 1 091 | - | 1 010 | 1 010 | - | - | - |
| Other | | - | 748 | 112 | - | - | - | - | - | - |
| Working for water | | - | 638 | 979 | - | 1 010 | 1 010 | - | - | - |
| Total Operating Transfers and Grants | 5 | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 95 170 | 96 322 | 99 727 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 3 571 | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure | | 3 571 | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert desc] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| Fire Services Capacity Building Grant | | - | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 3 571 | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 84 418 | 88 127 | 88 917 | 91 565 | 95 053 | 95 053 | 95 170 | 96 322 | 99 727 |

5. Capital Investment Programme

| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|--|-------------------------|----------------|------|----------------------|--|--------------------------------|-------------|---|------------------------|------------------------|
| | | | | | | | | | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Parent municipality: | | | | | | | | | | | |
| List all capital projects grouped by Function | | | | | | | | | | | |
| ADMINISTRATION | Urns | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 7 | – | – | |
| ADMINISTRATION | Steel Cabinets | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 41 | – | – | |
| ADMINISTRATION | Chairs Archives | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | 10 | 10 | |
| LAND & BUILDINGS | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 89 | 50 | – | |
| LAND & BUILDINGS | New wheel chair lift. | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 254 | – | – | |
| ADMINISTRATION | Laptop Council Chambers | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 16 | – | – | |
| TOURISM | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 20 | – | – | |
| ENVIRONMENTAL HEALTH | Cooling Box | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 2 | – | – | |
| ENVIRONMENTAL HEALTH | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 1 | – | – | |
| ENVIRONMENTAL HEALTH | Desk | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 17 | – | – | |
| ENVIRONMENTAL HEALTH | Cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 2 | – | – | |
| ENVIRONMENTAL HEALTH | Microwaves | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – | |
| ENVIRONMENTAL HEALTH | Filing cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 9 | – | – | |
| ENVIRONMENTAL HEALTH | Credenza | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – | |
| ENVIRONMENTAL HEALTH | Gasbiassviam | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – | |
| ENVIRONMENTAL HEALTH | Desktop Computer | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 50 | – | – | |
| ENVIRONMENTAL HEALTH | "Dioxide and Particular matter" analyser | PC002003007003_00090 | New | 9 | 4 | 2. Good Governance and Financial Viability | Licences and Rights | 800 | – | – | |
| ENVIRONMENTAL HEALTH | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 10 | – | – | |
| GANZEKRAAL | High Pressure Gun | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 8 | – | – | |
| GANZEKRAAL | Microwaves | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 8 | 8 | 5 | |
| GANZEKRAAL | Mini Ovens | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 6 | 5 | 5 | |
| GANZEKRAAL | Fridges | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 15 | 15 | 15 | |
| GANZEKRAAL | 2 Plate stove / oven | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 15 | 5 | 5 | |
| GANZEKRAAL | 3 Piece Lounge Suits | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 10 | 10 | 10 | |
| GANZEKRAAL | Office Chair | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – | |
| FIRE SERVICES | Complete steel structure at Clarwilliam Fire Station | PC002003003001001_00088 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 180 | – | – | |
| FIRE SERVICES | Build new structure at Malmesbury | PC002003003001001_00088 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 380 | – | – | |
| FIRE SERVICES | Paving Clarwilliam Fire Station | PC002003003001001_00088 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 155 | – | – | |
| FIRE SERVICES | Laptop | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 17 | – | – | |
| FIRE SERVICES | Desktop Computer (Admin / Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 28 | – | – | |
| FIRE SERVICES | Scanners (Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 28 | – | – | |
| FIRE SERVICES | Firetruck (Completing new Fire Truck) | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | 600 | 1 000 | 1 000 | |
| FIRE SERVICES | Completing work on new Iveco | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | 25 | – | – | |
| FIRE SERVICES | Radio equipment and infrastructure | PC002003004_00066 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Computer Equipment | 100 | 100 | 100 | |
| DISASTER MANAGEMENT | Straddle machine | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 2 | – | – | |
| DISASTER MANAGEMENT | Wind sock pole | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – | |
| DISASTER MANAGEMENT | Flipchart | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 1 | – | – | |
| HUMAN RESOURCES | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – | |
| HUMAN RESOURCES | Office Desks | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 7 | – | – | |
| LAND & BUILDINGS | Ambulance station : Replace motor | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 29 | – | – | |
| INFORMATION TECHNOLOGY: | Server Room :Backup Server (WH) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 400 | 100 | 100 | |
| Parent Capital expenditure | | | | | | | | | 3 355 | 1 303 | 1 290 |

6. Long-term financial plan 2015/2024

INCA drafted a long-term financial plan for the municipality with funds provided by Provincial Treasury. The recommendations were taken into consideration when this budget was compiled.

7. Conclusion

This budget contains realistic and credible revenue and expenditure forecasts (**especially in the current economic environment**) which should provide a sound basis for improved financial management and institutional development. This budget strategically informs the municipality's cash flow over the medium to long-term to ensure effective and efficient services that are affordable and on a proper level to all our communities.

Table 1 Consolidated Overview of the 2018/19 MTREF

| R thousand | Adjustment Budget 2017/18 | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
|---|--|--------------------------------|-----------------------------------|-----------------------------------|
| Total Operating Revenue | 366,895,996 | 355,178,557 | 369,369,041 | 389,323,555 |
| Total Operating Expenditure | 364,404,171 | 353,844,542 | 372,645,968 | 395,700,561 |
| <i>Surplus / (Deficit for the year)</i> | 2,491,825 | 1,334,015 | (3,276,927) | (6,377,006) |
| Total Capital Expenditure | 9,334,500 | 3,354,590 | 1,303,000 | 1,250,000 |

Total operating revenue has decreased by R11 million for the 2018/19 financial year when compared to the 2017/18 Adjustments Budget. This can be directly attributed to the drought and road agency service allocations. For the outer year, operational revenue will increase by R23 million over the MTREF when compared to the 2017/18 financial year.

Total operating expenditure for the 2018/19 financial year has been appropriated at R353.8 million and translates into a budget surplus of R1.3 million. When compared to the 2017/18 adjustments budget, operational expenditure has decreased by R12 million in the 2018/19 budget, increased by R7 million in 2019/20 and increased by R31 million for 2020/21 of the MTREF. The operating deficit for the two outer years are R3.2 million and R6.3 million. Expenditure on water and roads agency services for the 2018/19 financial year was adjusted downwards in line with a decrease in revenue to be received.

The capital budget was R9.8 million for 2017/18. The capital programme decreases to R3.3 million in 2018/19. Capital expenditure in each of the MTREF years will be funded from internally generated funds or own revenue.

1.4 Operating Revenue Framework

For West Coast to continue improving the quality of services provided to its customers it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The expenditure required to address challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipal area and continued economic development;
- Efficient revenue management, which aims to ensure a 97 per cent annual collection rate for service charges;
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- Increase ability to extend new services and recover costs;
- Tariff policies of the Municipality.

The following table is a summary of the 2018/19 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source excluding capital transfers.

| Description R thousands | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Financial Performance | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 99 089 | 104 859 | 111 740 |
| Investment revenue | 13 526 | 17 176 | 20 727 | 13 885 | 13 885 | 13 885 | 13 885 | 18 030 | 18 029 | 18 030 |
| Transfers recognised - operational | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 93 603 | 92 612 | 93 612 | 96 861 |
| Other own revenue | 126 627 | 156 685 | 138 305 | 127 544 | 142 269 | 142 269 | 142 269 | 142 890 | 150 159 | 159 827 |
| Total Revenue (excluding capital transfers and contributions) | 328 439 | 375 863 | 362 270 | 354 564 | 365 446 | 365 446 | 365 446 | 352 621 | 366 659 | 386 458 |

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Grants and service charge revenues comprise fifty eight percent (54.69%) of the total revenue mix. In the 2018/19 financial year, revenue from grants and services charges totaled R194.2 million. This increases to R202.3 million in 2019/20 and R212.6 million in 2020/21. The third largest sources is 'other revenue' which consists of various items such as income received from permits and licenses, building plan fees, connection fees and agency services (roads).

Operating grants and transfers totals R95.1 million in the 2018/19 financial year and steadily increases to R99.7 million by 2020/21.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 3 Operating and Capital Transfers and Grant Receipts

| DC1 West Coast - Supporting Table SA18 Transfers and grant receipts | | | | | | | | | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/18 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 80 010 | 86 138 | 86 858 | 89 875 | 89 875 | 89 875 | 93 010 | 96 005 | 99 690 |
| Local Government Equitable Share | | 75 984 | 80 458 | 82 194 | 84 972 | 84 972 | 84 972 | 88 405 | 92 295 | 95 824 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 | 1 000 | 1 000 |
| Municipal Systems Improvement | | 934 | 787 | 143 | — | — | — | — | — | — |
| EPWP Incentive | | 1 000 | 1 000 | 1 038 | 1 100 | 1 100 | 1 100 | 1 047 | — | — |
| Rural asset management system | | — | 2 199 | 1 980 | 2 553 | 2 553 | 2 553 | 2 558 | 2 710 | 2 868 |
| fresh water tanks | | 842 | 444 | 55 | — | — | — | — | — | — |
| Other | | — | — | — | — | — | — | — | — | — |
| Provincial Government: | | 837 | 603 | 1 188 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Finance Management Capacity Building | | 837 | 551 | 271 | — | 498 | 498 | 360 | — | — |
| Capacity Building Health Services | | — | 51 | 129 | — | 264 | 264 | — | — | — |
| Finance Management Support | | — | — | 744 | 240 | 1 280 | 1 280 | 280 | 280 | — |
| Greenest Municipality Competition | | — | — | 25 | — | 75 | 75 | — | — | — |
| Finance Management Spatial Development | | — | — | — | — | 800 | 800 | — | — | — |
| Community Development Workers Support | | — | — | — | — | — | — | — | — | — |
| Fire Services Capacity Building | | — | — | — | — | — | — | 1 483 | 37 | 37 |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| (insert description) | | — | — | — | — | — | — | — | — | — |
| Other grant providers: | | — | 1 388 | 1 091 | — | 1 010 | 1 010 | — | — | — |
| Other | | — | 748 | 112 | — | — | — | — | — | — |
| Working for water | | — | 638 | 979 | — | 1 010 | 1 010 | — | — | — |
| Total Operating Transfers and Grants | 5 | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 95 170 | 96 322 | 99 727 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 3 571 | — | — | — | — | — | — | — | — |
| Regional Bulk Infrastructure | | 3 571 | — | — | — | — | — | — | — | — |
| Other capital transfers/grants (insert desc) | | — | — | — | — | — | — | — | — | — |
| Provincial Government: | | — | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| Fire Services Capacity Building Grant | | — | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| (insert description) | | — | — | — | — | — | — | — | — | — |
| Other grant providers: | | — | — | — | — | — | — | — | — | — |
| Other | | — | — | — | — | — | — | — | — | — |
| Total Capital Transfers and Grants | 5 | 3 571 | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 84 418 | 88 127 | 88 917 | 91 565 | 95 053 | 95 053 | 95 170 | 96 322 | 99 727 |

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality.

Municipalities must justify in their budget documentation all increases in excess of the 6 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

The percentage increases of Water bulk tariffs are beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impacts they have on the municipality's bulk water supply are largely outside the control of the municipality.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of water, petrol, diesel, chemicals, cement etc. The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.4.1 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;

- Water tariffs are structured to protect basic levels of service and ensure the provision water; and
- Water tariffs are designed to encourage efficient and sustainable consumption.

Table 4 Proposed Water Tariffs

| CATEGORY | CURRENT TARIFFS 2017/18 | PROPOSED TARIFFS 2018/19 |
|---|----------------------------|--------------------------------|
| | Rand per kℓ | Rand per kℓ |
| Bulk Sales | | |
| Water Sales - All Municipalities (Water Restrictions 0%) | 5.31 | 6.12 |
| Water Sales - All Municipalities (Water Restrictions 5%) | 5.50 | |
| Water Sales - All Municipalities (Water Restrictions 10%) | 5.73 | |
| Water Sales - All Municipalities (Water Restrictions 15%) | 5.96 | |
| Water Sales - All Municipalities (Water Restrictions 20%) | 6.24 | |
| Water Sales - All Municipalities (Water Restrictions 25%) | 6.55 | |
| Water Sales - All Municipalities (Water Restrictions 30%) | 6.90 | |
| Water Sales - All Municipalities (Water Restrictions 35%) | 7.31 | |
| Private users | | |
| Water Sales - All Municipalities (Water Restrictions 0%) | 6.64 | 7.65 |
| Water Sales - All Municipalities (Water Restrictions 5%) | 6.88 | 8.03 |
| Water Sales - All Municipalities (Water Restrictions 10%) | 7.16 | 8.42 |
| Water Sales - All Municipalities (Water Restrictions 15%) | 7.46 | 8.80 |
| Water Sales - All Municipalities (Water Restrictions 20%) | 7.82 | 9.18 |
| Water Sales - All Municipalities (Water Restrictions 25%) | 8.19 | 9.56 |
| Water Sales - All Municipalities (Water Restrictions 30%) | 8.63 | 9.95 |
| Water Sales - All Municipalities (Water Restrictions 35%) | 9.13 | 10.33 |
| Water Sales - All Municipalities (Water Restrictions 40%) | - | 10.71 |
| Water Sales - All Municipalities (Water Restrictions 50%) | - | 11.48 |
| Water Sales - All Municipalities (Water Restrictions 60%) | - | 12.24 |
| Water Sales - All Municipalities (Water Restrictions 70%) | - | 13.66 |
| Water Sales - All Municipalities (Water Restrictions 80%) | - | 15.15 |

1.5 Operating Expenditure Framework

The municipality's expenditure framework for the 2018/19 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of no project plan *no budget*. If there is no business plan no funding allocation can be made.
- Long-term financial plan.

The following table is a high level summary of the 2018/19 budget and MTREF (classified per main type of operating expenditure):

Table 5 Summary of operating expenditure by standard classification item

| Description R thousands | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Employee costs | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |
| Remuneration of councillors | 5 883 | 6 153 | 5 633 | 6 003 | 6 003 | 5 703 | 5 703 | 6 405 | 6 822 | 7 248 |
| Depreciation & asset impairment | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 7 427 | 7 503 | 7 503 |
| Finance charges | 10 454 | 8 943 | 7 276 | 8 455 | 8 455 | 8 032 | 8 032 | 165 | 173 | 182 |
| Materials and bulk purchases | 66 706 | 97 951 | 68 125 | 73 392 | 74 011 | 70 071 | 70 071 | 69 589 | 71 801 | 76 378 |
| Transfers and grants | - | - | - | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Other expenditure | 65 271 | 82 373 | 70 116 | 83 799 | 91 180 | 326 921 | 326 921 | 90 834 | 95 743 | 100 888 |
| Total Expenditure | 293 644 | 354 558 | 321 387 | 353 989 | 364 404 | 586 367 | 586 367 | 353 845 | 372 646 | 395 701 |

The budgeted allocation for employee related costs for the 2018/19 financial year totals R177.1 million, which equals 49.95 per cent of the total operating expenditure. As part of the municipality's cost reprioritization and cash management strategy vacancies have been

significantly rationalized. In addition provisions against overtime are made only for emergency services and other critical functions.

The cost associated with the remuneration of councilors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipality's budget.

The provision of debt impairment was determined based on an annual collection rate of 97 per cent and the Credit Control and Debt Management Policy of the municipality. For the 2018/19 financial year this amount equates to R0.80 million and stays flat at R0.80 million by 2020/21.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Budget appropriations in this regard total R7.4 million for the 2018/19 financial year and equates to 2.1 per cent of the total operating expenditure.

Bulk purchases are directly informed by the purchase of water from The Department of Water Affairs and Forestry. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The expenditures include distribution losses.

Other material comprises of inventory consumed. For 2018/19 the appropriation against this expenditure is R57.3 million and increases to R61.5 million by 2020/21.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. For 2018/19 the appropriation against this group of expenditure is R66.6 million and continues to grow to R78.3 million by 2020/21. Further details relating to contracted services can be seen in Table 55 MBRR SA1 (see pages 86-88).

The following table gives a percentage breakdown of the main expenditure categories for the 2018/19 financial year.

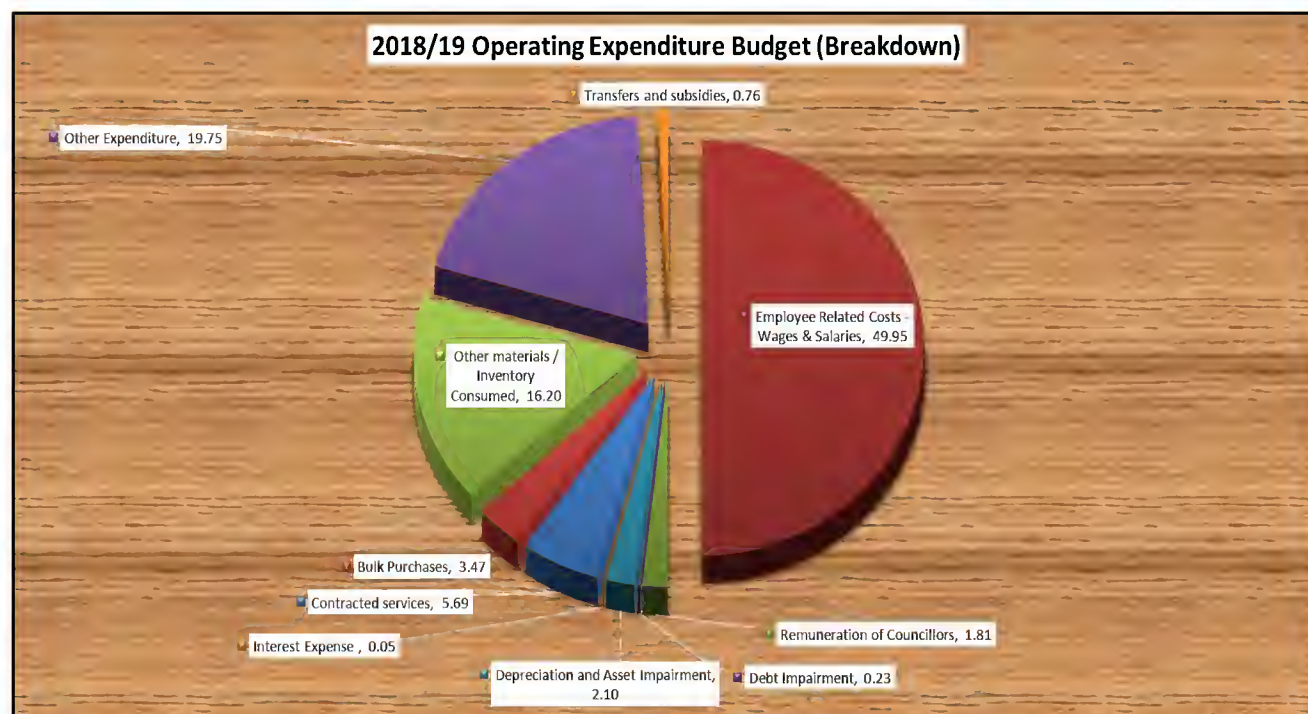


Figure 1 Main operational expenditure categories for the 2018/19 financial year

1.5.1 Priority given to repairs and maintenance

In terms of the Municipal Budget and Reporting Regulations and MSCOA, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, inventory consumed and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 6 Operational materials and bulk purchases

| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|-------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| <u>Financial Performance</u> | | | | | | | | | | |
| <u>Materials and bulk purchases</u> | 66,706 | 97,951 | 68,125 | 73,392 | 74,011 | 70,071 | 70,071 | 69,589 | 71,801 | 76,377 |

During the compilation of the 2018/19 MTREF operational materials and bulk purchases will increase from R69.5 million to R76.3 million.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Table 7 2018/19 Medium-term capital budget per vote

| DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding | | | | | | | | | | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Vote Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | 1 | | | | | | | | | | |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | 8 | 8 | 8 | - | - | - |
| Vote 2 - FINANCE | | - | - | - | - | - | - | - | 454 | 143 | 140 |
| Vote 3 - ADMINISTRATION | | - | - | - | - | 317 | 317 | 317 | 703 | 1 110 | 1 110 |
| Vote 4 - TECHNICAL | | - | - | - | - | 5 395 | 5 202 | 5 202 | 89 | 50 | - |
| Vote 5 - AGENCIES | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 7 | - | - | - | - | 5 720 | 5 527 | 5 527 | 1 246 | 1 303 | 1 250 |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | 8 | 168 | 160 | 152 | 152 | 26 | - | - |
| Vote 2 - FINANCE | | 173 | 240 | 677 | 225 | 223 | 213 | 213 | 11 | - | - |
| Vote 3 - ADMINISTRATION | | 4 417 | 2 197 | 2 714 | 3 903 | 3 085 | 3 220 | 3 220 | 1 787 | - | - |
| Vote 4 - TECHNICAL | | 11 566 | 4 003 | 7 452 | 4 669 | 145 | 222 | 222 | 284 | - | - |
| Vote 5 - AGENCIES | | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | | 16 155 | 6 440 | 10 852 | 8 965 | 3 614 | 3 808 | 3 808 | 2 108 | - | - |
| Total Capital Expenditure - Vote | | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 1 599 | 99 | 570 | 339 | 311 | 322 | 322 | 1 565 | 160 | 110 |
| Executive and council | | 76 | - | 8 | 150 | 150 | 143 | 143 | 16 | - | - |
| Finance and administration | | 1 524 | 99 | 562 | 189 | 161 | 179 | 179 | 1 549 | 180 | 110 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 3 017 | 2 338 | 2 830 | 4 173 | 3 700 | 3 700 | 3 700 | 1 790 | 1 143 | 1 140 |
| Community and social services | | 97 | 141 | 116 | 327 | 328 | 328 | 328 | 36 | - | - |
| Sport and recreation | | - | - | - | 148 | 174 | 174 | 174 | 65 | 43 | 40 |
| Public safety | | 2 872 | 2 178 | 2 689 | 3 047 | 3 047 | 3 047 | 3 047 | 798 | 1 100 | 1 100 |
| Housing | | - | - | - | - | - | - | - | - | - | - |
| Health | | 49 | 19 | 25 | 651 | 151 | 151 | 151 | 891 | - | - |
| Economic and environmental services | | - | - | - | 10 | 10 | 10 | 10 | - | - | - |
| Planning and development | | - | - | - | 10 | 10 | 10 | 10 | - | - | - |
| Road transport | | - | - | - | - | - | - | - | - | - | - |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - |
| Trading services | | 11 539 | 4 003 | 7 452 | 4 435 | 5 305 | 5 304 | 5 304 | - | - | - |
| Energy sources | | - | - | - | - | - | - | - | - | - | - |
| Water management | | 11 539 | 4 003 | 7 452 | 4 435 | 5 305 | 5 304 | 5 304 | - | - | - |
| Waste water management | | - | - | - | - | - | - | - | - | - | - |
| Waste management | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | 8 | 8 | - | - | - | - | - |
| Total Capital Expenditure - Functional | 3 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Funded by: | | | | | | | | | | | |
| National Government | | 3 571 | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | - | - | 1 450 | 1 450 | 1 450 | 1 450 | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 3 571 | - | - | 1 450 | 1 450 | 1 450 | 1 450 | - | - | - |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 12 584 | 6 440 | 10 852 | 7 515 | 7 885 | 7 885 | 7 885 | 3 355 | 1 303 | 1 250 |
| Total Capital Funding | 7 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |

For 2018/19 an amount of R3.3 million has been appropriated and will decrease to R1.2 million in 2020/21.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 17 MBRR A9 (Asset Management) on page 32. In addition to the MBRR Table A9, MBRR Tables SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction, as well as operational repairs and maintenance by asset class (refer to pages 77,78,79 and 80). Some of the capital projects to be undertaken over the medium-term includes, amongst others:

| R thousand | | | | | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|--|-------------------------|------|----------------------|------|--|--------------------------------|---|------------------------|------------------------|
| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Parent municipality: List all capital projects grouped by Function | | | | | | | | | | |
| ADMINISTRATION | Urns | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 7 | – | – |
| ADMINISTRATION | Steel Cabinets | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 41 | – | – |
| ADMINISTRATION | Chairs: Archives | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | 10 | 10 |
| LAND & BUILDINGS | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 89 | 50 | – |
| LAND & BUILDINGS | New wheel chair lift. | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 254 | – | – |
| ADMINISTRATION | Laptop Council Chambers | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 16 | – | – |
| TOURISM | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 20 | – | – |
| ENVIRONMENTAL HEALTH | Cooling Box | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 2 | – | – |
| ENVIRONMENTAL HEALTH | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 1 | – | – |
| ENVIRONMENTAL HEALTH | Desk | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 17 | – | – |
| ENVIRONMENTAL HEALTH | Cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 2 | – | – |
| ENVIRONMENTAL HEALTH | Microwaves | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – |
| ENVIRONMENTAL HEALTH | Filing cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 9 | – | – |
| ENVIRONMENTAL HEALTH | Credenza | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – |
| ENVIRONMENTAL HEALTH | Gasbiasslam | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – |
| ENVIRONMENTAL HEALTH | Desktop Computer | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 50 | – | – |
| ENVIRONMENTAL HEALTH | 'Doxide and Particular matter' analyser | PC002003007003_00090 | New | 9 | 4 | 2. Good Governance and Financial Viability | Licences and Rights | 800 | – | – |
| ENVIRONMENTAL HEALTH | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | 10 | – | – |
| GANZEKRAAL | High Pressure Gun | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 8 | – | – |
| GANZEKRAAL | Microwaves | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 6 | 8 | 5 |
| GANZEKRAAL | Mini Ovens | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 6 | 5 | 5 |
| GANZEKRAAL | Fridges | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 15 | 15 | 15 |
| GANZEKRAAL | 2 Plate stove / oven | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job Opportunities | Machinery and Equipment | 15 | 5 | 5 |
| GANZEKRAAL | 3 Piece Lounge Suits | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 10 | 10 | 10 |
| GANZEKRAAL | Office Chair | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – |
| FIRE SERVICES | Complete steel structure at Clanwilliam Fire Station | PC002003003001001_00038 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 180 | – | – |
| FIRE SERVICES | Build new structure at Malmesbury | PC002003003001001_00038 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 380 | – | – |
| FIRE SERVICES | Paving Clanwilliam Fire Station | PC002003003001001_00038 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | 155 | – | – |
| FIRE SERVICES | Laptop | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 17 | – | – |
| FIRE SERVICES | Desktop Computer (Admin / Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 26 | – | – |
| FIRE SERVICES | Scanners (Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 28 | – | – |
| FIRE SERVICES | Firetruck (Completing new Fire Truck) | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | 800 | 1 000 | 1 000 |
| FIRE SERVICES | Completing work on new Iveco | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | 25 | – | – |
| FIRE SERVICES | Radio equipment and infrastructure | PC002003004_00069 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Computer Equipment | 100 | 100 | 100 |
| DISASTER MANAGEMENT | Shredder machine | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 2 | – | – |
| DISASTER MANAGEMENT | Wind sock pole | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 4 | – | – |
| DISASTER MANAGEMENT | Flipchart | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 1 | – | – |
| HUMAN RESOURCES | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 3 | – | – |
| HUMAN RESOURCES | Office Desks | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | 7 | – | – |
| LAND & BUILDINGS | Ambulance station: Replace motor | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | 29 | – | – |
| INFORMATION TECHNOLOGY: | Server Room: Backup Server (WH) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | 400 | 100 | 100 |
| Parent Capital expenditure | | | | | | | | 3 355 | 1 303 | 1 250 |

The following graph provides a breakdown of the capital budget to be spent per service related projects over the MTREF. 2018/19 Budget year capital expenditure program per vote below:

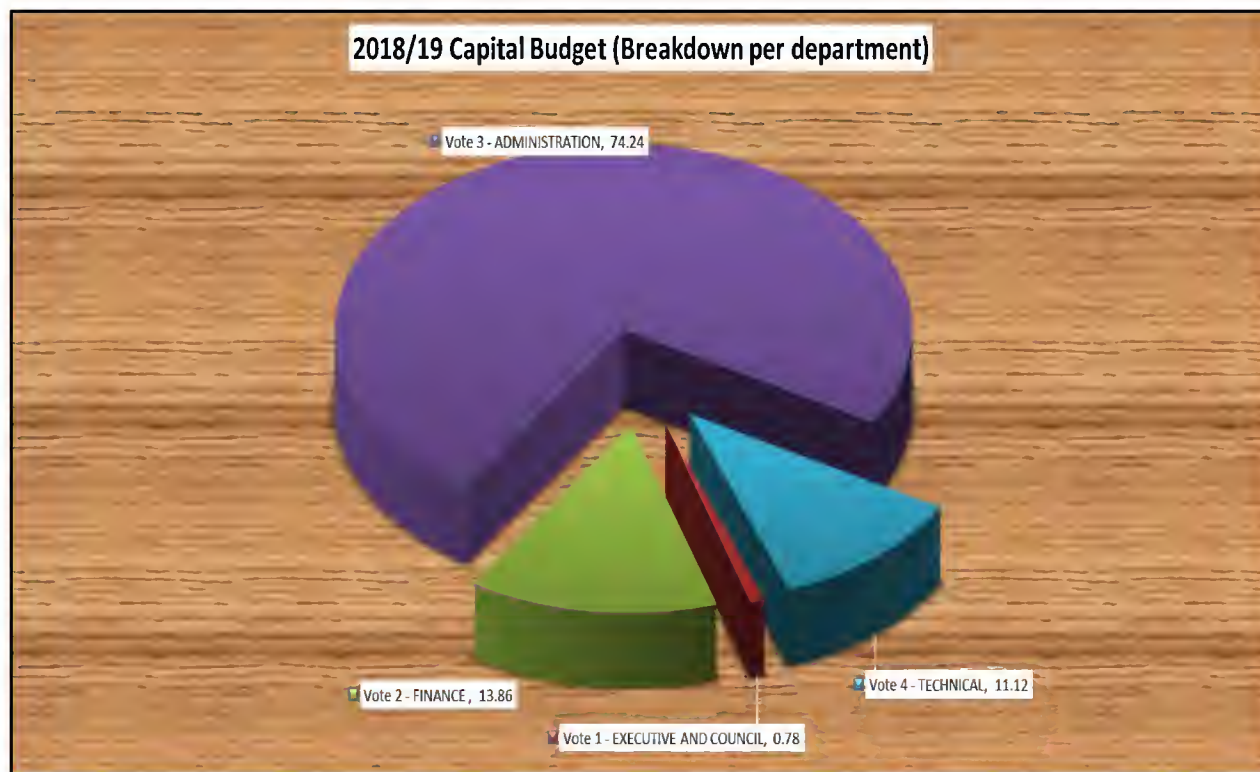


Figure 2 Capital Infrastructure Programme per service

1.6.1 Future operational cost of new infrastructure

The future operational costs and revenues associated with the capital programme have been included in Table 52 MBRR SA35 on page 82. The costs associated with the capital programme for services totals R3.3 million in 2017/18.

1.7 Annual Budget Tables - Parent Municipality

The following pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2018/19 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 8 MBRR Table A1 - Budget Summary

| DC1 West Coast - Table A1 Budget Summary | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Financial Performance | | | | | | | | | | |
| Property rates | – | – | – | – | – | – | – | – | – | – |
| Service charges | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 99 089 | 104 859 | 111 740 |
| Investment revenue | 13 526 | 17 176 | 20 727 | 13 885 | 13 885 | 13 885 | 13 885 | 18 030 | 18 029 | 18 030 |
| Transfers recognised - operational | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 93 603 | 92 612 | 93 612 | 96 861 |
| Other own revenue | 126 627 | 156 685 | 138 305 | 127 544 | 142 269 | 142 269 | 142 269 | 142 890 | 150 159 | 159 827 |
| Total Revenue (excluding capital transfers and contributions) | 328 439 | 375 863 | 362 270 | 354 564 | 365 446 | 365 446 | 365 446 | 352 821 | 366 659 | 386 458 |
| Employee costs | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |
| Remuneration of councillors | 5 883 | 6 153 | 5 633 | 6 003 | 6 003 | 5 703 | 5 703 | 6 405 | 6 822 | 7 248 |
| Depreciation & asset impairment | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 7 427 | 7 503 | 7 503 |
| Finance charges | 10 454 | 8 943 | 7 276 | 8 455 | 8 455 | 8 032 | 8 032 | 165 | 173 | 182 |
| Materials and bulk purchases | 66 706 | 97 951 | 68 125 | 73 392 | 74 011 | 70 071 | 70 071 | 69 589 | 71 801 | 76 378 |
| Transfers and grants | – | – | – | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Other expenditure | 65 271 | 82 373 | 70 116 | 83 799 | 91 180 | 326 921 | 326 921 | 90 834 | 95 743 | 100 888 |
| Total Expenditure | 293 644 | 354 559 | 321 387 | 353 989 | 364 404 | 586 367 | 586 367 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) | 34 795 | 21 305 | 40 883 | 575 | 1 042 | (220 922) | (220 922) | (1 224) | (5 987) | (9 243) |
| Transfers and subsidies - capital (monetary alloc | 3 571 | – | – | 1 450 | 1 450 | 1 450 | 1 450 | 2 558 | 2 710 | 2 866 |
| Contributions recognised - capital & contributed a | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) for the year | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Transfers recognised - capital | 3 571 | – | – | 1 450 | 1 450 | 1 450 | 1 450 | – | – | – |
| Public contributions & donations | – | – | – | – | – | – | – | – | – | – |
| Borrowing | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | 12 584 | 6 440 | 10 852 | 7 515 | 7 885 | 7 885 | 7 885 | 3 355 | 1 303 | 1 250 |
| Total sources of capital funds | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Financial position | | | | | | | | | | |
| Total current assets | 218 393 | 245 479 | 273 996 | 239 905 | 239 905 | 268 170 | 268 170 | 278 771 | 279 885 | 283 047 |
| Total non current assets | 373 761 | 352 284 | 348 194 | 334 122 | 334 492 | 103 856 | 103 856 | 99 784 | 93 206 | 86 595 |
| Total current liabilities | 52 774 | 42 307 | 43 974 | 84 931 | 84 931 | 15 608 | 15 608 | 24 157 | 19 919 | 22 794 |
| Total non current liabilities | 137 483 | 128 125 | 110 000 | 115 343 | 115 343 | 67 432 | 67 432 | 67 432 | 67 432 | 67 432 |
| Community wealth/Equity | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 286 966 | 285 740 | 279 416 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 58 904 | 49 113 | 33 671 | 22 870 | 23 240 | 44 379 | 44 379 | 10 309 | 5 027 | 1 926 |
| Net cash from (used) investing | (15 460) | (6 168) | (10 660) | (8 965) | (9 335) | (9 343) | (9 343) | (3 355) | (1 303) | (1 250) |
| Net cash from (used) financing | (13 516) | (14 998) | (15 492) | (9 299) | (9 299) | (17 004) | (17 004) | – | – | – |
| Cash/cash equivalents at the year end | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 264 248 | 261 094 | 261 823 |
| Application of cash and investments | 69 309 | 66 987 | 49 239 | 123 218 | 123 218 | 56 305 | 56 305 | 66 120 | 56 530 | 56 472 |
| Balance - surplus (shortfall) | 129 659 | 159 928 | 185 195 | 108 303 | 108 303 | 196 162 | 196 162 | 198 128 | 204 564 | 205 351 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | 358 120 | 333 539 | 328 832 | 322 325 | 322 695 | 84 496 | – | 80 228 | 73 844 | 67 233 |
| Depreciation | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | – | 7 427 | 7 503 | 7 503 |
| Renewal of Existing Assets | – | – | – | 3 345 | 3 345 | 3 170 | – | – | – | – |
| Repairs and Maintenance | 56 091 | 87 268 | 59 402 | 10 598 | 10 598 | 10 068 | – | 10 054 | 10 311 | 10 670 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | – | – | – | – | – | – | – | – | – | – |
| Revenue cost of free services provided | – | – | – | – | – | – | 211 | 211 | 5 | 5 |
| Households below minimum service level | | | | | | | | | | |
| Water: | – | – | – | – | – | – | – | – | – | – |
| Sanitation/sewerage: | – | – | – | – | – | – | – | – | – | – |
| Energy: | – | – | – | – | – | – | – | – | – | – |
| Refuse: | – | – | – | – | – | – | – | – | – | – |

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. A financial management reform emphasizes the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognized is reflected on the Financial Performance Budget;
 - ii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows Council as well as managements continued efforts to make this municipality financially viable and sustainable in the medium to long-term.

Table 9 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

| DC1 West Coast - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification) | | | | | | | | | | |
|---|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Functional Classification Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 88 687 | 89 382 | 96 618 | 88 669 | 89 474 | 89 474 | 105 766 | 108 328 | 110 855 |
| Executive and council | | 1 877 | 1 423 | 1 437 | 240 | 273 | 273 | — | — | — |
| Finance and administration | | 86 810 | 87 959 | 95 180 | 88 428 | 89 201 | 89 201 | 105 766 | 108 328 | 110 855 |
| Internal audit | | — | — | — | — | — | — | — | — | — |
| <i>Community and public safety</i> | | 19 062 | 22 082 | 25 545 | 26 637 | 23 611 | 23 611 | 23 793 | 23 286 | 25 077 |
| Community and social services | | — | — | — | — | — | — | — | — | — |
| Sport and recreation | | 3 001 | 3 036 | 3 655 | 4 503 | 4 503 | 4 503 | 4 270 | 4 526 | 4 797 |
| Public safety | | 9 466 | 10 848 | 12 765 | 13 380 | 9 081 | 9 081 | 10 087 | 9 488 | 10 248 |
| Housing | | — | — | — | — | — | — | — | — | — |
| Health | | 6 595 | 8 199 | 9 126 | 8 754 | 10 027 | 10 027 | 9 436 | 9 273 | 10 033 |
| <i>Economic and environmental services</i> | | 110 815 | 147 972 | 122 339 | 118 543 | 138 106 | 138 106 | 127 302 | 133 904 | 142 655 |
| Planning and development | | — | — | 57 | 2 553 | 1 408 | 1 408 | 37 | 37 | 37 |
| Road transport | | 110 815 | 147 972 | 122 282 | 115 990 | 136 698 | 136 698 | 127 265 | 133 867 | 142 618 |
| Environmental protection | | — | — | — | — | — | — | — | — | — |
| <i>Trading services</i> | | 113 447 | 116 428 | 117 768 | 122 165 | 115 704 | 115 704 | 98 318 | 103 852 | 110 736 |
| Energy sources | | — | — | — | — | — | — | — | — | — |
| Water management | | 113 447 | 116 428 | 117 768 | 122 165 | 115 704 | 115 704 | 98 318 | 103 852 | 110 736 |
| Waste water management | | — | — | — | — | — | — | — | — | — |
| Waste management | | — | — | — | — | — | — | — | — | — |
| <i>Other</i> | 4 | — | — | — | — | — | — | — | — | — |
| Total Revenue - Functional | 2 | 332 010 | 375 863 | 362 270 | 356 014 | 366 896 | 366 896 | 355 179 | 369 369 | 389 324 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 49 215 | 50 535 | 46 598 | 21 906 | 56 179 | 53 370 | 55 616 | 57 296 | 60 226 |
| Executive and council | | 12 821 | 14 571 | 16 032 | 15 221 | 11 950 | 11 352 | 10 616 | 11 208 | 11 847 |
| Finance and administration | | 35 111 | 34 567 | 29 160 | 6 684 | 42 621 | 40 490 | 43 239 | 44 196 | 46 350 |
| Internal audit | | 1 283 | 1 397 | 1 405 | — | 1 609 | 1 529 | 1 761 | 1 892 | 2 029 |
| <i>Community and public safety</i> | | 51 926 | 56 055 | 66 521 | 85 849 | 65 811 | 62 520 | 70 188 | 73 909 | 78 258 |
| Community and social services | | 838 | 799 | 2 031 | 2 863 | 2 241 | 2 129 | 2 352 | 2 445 | 2 546 |
| Sport and recreation | | 4 197 | 4 335 | 4 619 | 6 802 | 5 325 | 5 059 | 5 872 | 6 241 | 6 624 |
| Public safety | | 29 508 | 32 440 | 38 153 | 46 227 | 33 333 | 31 666 | 37 001 | 39 799 | 42 156 |
| Housing | | — | — | — | — | — | — | — | — | — |
| Health | | 17 384 | 18 481 | 21 718 | 29 957 | 24 911 | 23 666 | 24 962 | 25 424 | 26 931 |
| <i>Economic and environmental services</i> | | 102 548 | 133 778 | 114 127 | 130 554 | 134 964 | 128 216 | 136 751 | 143 976 | 153 305 |
| Planning and development | | 3 083 | 3 213 | 3 151 | 12 078 | 10 865 | 10 321 | 9 487 | 10 109 | 10 688 |
| Road transport | | 99 465 | 130 565 | 110 976 | 118 476 | 124 099 | 117 894 | 127 265 | 133 867 | 142 618 |
| Environmental protection | | — | — | — | — | — | — | — | — | — |
| <i>Trading services</i> | | 87 515 | 111 911 | 91 270 | 111 536 | 104 205 | 312 693 | 88 056 | 94 014 | 100 323 |
| Energy sources | | — | — | — | — | — | — | — | — | — |
| Water management | | 87 515 | 111 911 | 91 270 | 111 536 | 104 205 | 312 693 | 88 056 | 94 014 | 100 323 |
| Waste water management | | — | — | — | — | — | — | — | — | — |
| Waste management | | — | — | — | — | — | — | — | — | — |
| <i>Other</i> | 4 | 2 440 | 2 280 | 2 871 | 4 145 | 3 245 | 29 568 | 3 233 | 3 451 | 3 588 |
| Total Expenditure - Functional | 3 | 293 644 | 354 559 | 321 387 | 353 989 | 364 404 | 586 367 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) for the year | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 471) | 1 334 | (3 277) | (6 377) |

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table A4.
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that this is the case for the water function.
4. Other functions that show a deficit between revenue and expenditure are being financed from grants and other revenue sources reflected under the Budget and Treasury office.

Table 10 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

| DC1 West Coast - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote) | | | | | | | | | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Vote Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 2 714 | 1 971 | 1 570 | 240 | 1 357 | 1 357 | 397 | 37 | 37 |
| Vote 2 - FINANCE | | 87 961 | 87 785 | 96 294 | 89 835 | 90 257 | 90 257 | 106 609 | 109 492 | 112 224 |
| Vote 3 - ADMINISTRATION | | 16 074 | 19 056 | 22 174 | 22 158 | 19 208 | 19 208 | 19 544 | 18 781 | 20 301 |
| Vote 4 - TECHNICAL | | 114 447 | 119 079 | 119 949 | 127 790 | 121 929 | 121 929 | 103 922 | 109 903 | 117 010 |
| Vote 5 - AGENCIES | | 110 815 | 147 972 | 122 282 | 115 990 | 134 145 | 134 145 | 124 707 | 131 157 | 139 752 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 332 010 | 375 863 | 362 270 | 356 014 | 366 896 | 366 896 | 355 179 | 369 369 | 389 324 |
| Expenditure by Vote to be appropriated | 1 | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 22 004 | 23 788 | 26 204 | 34 436 | 29 686 | 28 202 | 27 972 | 29 451 | 30 976 |
| Vote 2 - FINANCE | | 30 340 | 27 734 | 22 011 | 2 129 | 31 371 | 29 803 | 31 830 | 32 403 | 34 058 |
| Vote 3 - ADMINISTRATION | | 53 373 | 57 947 | 68 726 | 79 071 | 67 610 | 64 230 | 71 656 | 75 469 | 79 863 |
| Vote 4 - TECHNICAL | | 88 462 | 114 524 | 93 470 | 122 430 | 114 062 | 348 543 | 97 680 | 104 166 | 111 052 |
| Vote 5 - AGENCIES | | 99 465 | 130 565 | 110 976 | 115 923 | 121 674 | 115 590 | 124 707 | 131 157 | 139 752 |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 293 644 | 354 559 | 321 387 | 353 989 | 364 404 | 586 367 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) for the year | 2 | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | 1 334 | (3 277) | (6 377) |

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

- Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 11 Surplus/ (Deficit) calculations for the technical services

| Vote Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-------------|-------------|-------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | Audited | Audited | Audited | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Revenue by Vote | | | | | | | | | |
| Vote 4 - TECHNICAL | 114 446 516 | 119 078 967 | 119 948 988 | 127 790 290 | 121 929 290 | 121 929 290 | 103 921 760 | 109 902 549 | 117 010 222 |
| Total Revenue by Vote | 114 446 516 | 119 078 967 | 119 948 988 | 127 790 290 | 121 929 290 | 121 929 290 | 103 921 760 | 109 902 549 | 117 010 222 |
| | | | | | | | | | |
| Expenditure by Vote to be appropriated | | | | | | | | | |
| Vote 4 - TECHNICAL | 88 461 921 | 114 524 068 | 93 470 478 | 122 430 280 | 114 062 450 | 348 542 862 | 97 680 469 | 104 166 464 | 111 052 025 |
| Total Expenditure by Vote | 88 461 921 | 114 524 068 | 93 470 478 | 122 430 280 | 114 062 450 | 348 542 862 | 97 680 469 | 104 166 464 | 111 052 025 |
| Surplus/(Deficit) for the year | 25 984 595 | 4 554 899 | 26 478 510 | 5 360 010 | 7 866 840 | -226 613 572 | 6 241 291 | 5 736 085 | 5 958 197 |

2. The surplus on this account increases over the MTREF translating into a surplus of R6.2 million, R5.7 million and R5.9 million for each of the respective financial years.
3. Note that the surpluses are *and are not used to cross-subsidized other municipal services*.

Table 12 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

| DC1 West Coast - Table A4 Budgeted Financial Performance (revenue and expenditure) | | | | | | | | | | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | 1 | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | — | — | — | — | — | — | — | — | — | — |
| Service charges - electricity revenue | 2 | — | — | — | 728 | 728 | 728 | 728 | 620 | 858 | 858 |
| Service charges - water revenue | 2 | 107 439 | 113 875 | 114 321 | 122 149 | 114 818 | 114 818 | 114 818 | 98 327 | 103 860 | 110 740 |
| Service charges - sanitation revenue | 2 | — | — | — | 83 | 83 | 83 | 83 | 83 | 82 | 82 |
| Service charges - refuse revenue | 2 | — | — | — | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Service charges - other | | — | — | — | — | — | — | — | — | — | — |
| Rental of facilities and equipment | | 3 001 | 3 036 | 3 503 | 2 450 | 2 450 | 2 450 | 2 450 | 2 674 | 2 764 | 2 864 |
| Interest earned - external investments | | 13 526 | 17 176 | 20 727 | 13 885 | 13 885 | 13 885 | 13 885 | 18 030 | 18 029 | 18 030 |
| Interest earned - outstanding debtors | | — | — | — | 57 | 33 | 33 | 33 | 33 | 33 | 35 |
| Dividends received | | — | — | — | — | — | — | — | — | — | — |
| Fines, penalties and forfeits | | — | — | — | 6 | 6 | 6 | 6 | 1 | 1 | 1 |
| Licences and permits | | — | — | — | 211 | 211 | 211 | 211 | 310 | 311 | 312 |
| Agency services | | 110 516 | 145 936 | 120 593 | 115 923 | 134 078 | 134 078 | 134 078 | 124 660 | 131 110 | 139 705 |
| Transfers and subsidies | | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 93 603 | 92 612 | 93 612 | 96 861 |
| Other revenue | 2 | 13 109 | 7 713 | 14 210 | 8 895 | 5 490 | 5 490 | 5 490 | 15 211 | 15 939 | 16 910 |
| Gains on disposal of PPE | | — | — | — | — | — | — | — | — | — | — |
| Total Revenue (excluding capital transfers and contributions) | | 328 439 | 375 863 | 362 270 | 354 564 | 365 446 | 365 446 | 365 446 | 352 621 | 366 659 | 386 458 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |
| Remuneration of councillors | | 5 883 | 6 153 | 5 633 | 6 003 | 6 003 | 5 703 | 5 703 | 6 405 | 6 822 | 7 248 |
| Debt impairment | 3 | — | — | — | 1 547 | 1 547 | 1 469 | 1 469 | 800 | 800 | 800 |
| Depreciation & asset impairment | 2 | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 7 427 | 7 503 | 7 503 |
| Finance charges | | 10 454 | 8 943 | 7 276 | 8 455 | 8 455 | 8 032 | 8 032 | 165 | 173 | 182 |
| Bulk purchases | 2 | 10 615 | 10 683 | 8 723 | 11 148 | 11 148 | 10 590 | 10 590 | 12 262 | 13 489 | 14 837 |
| Other materials | 8 | 56 091 | 87 268 | 59 402 | 62 244 | 62 864 | 59 481 | 59 481 | 57 326 | 58 312 | 61 541 |
| Contracted services | | — | — | — | 20 118 | 28 497 | 26 488 | 26 488 | 20 141 | 20 923 | 21 436 |
| Transfers and subsidies | | — | — | — | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Other expenditure | 4, 5 | 64 510 | 62 088 | 68 971 | 56 755 | 61 137 | 56 613 | 56 613 | 69 893 | 74 020 | 78 652 |
| Loss on disposal of PPE | | 761 | 20 285 | 1 145 | 5 380 | — | 242 352 | 242 352 | — | — | — |
| Total Expenditure | | 293 644 | 354 559 | 321 387 | 353 989 | 364 404 | 586 367 | 586 367 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) | | 34 795 | 21 305 | 40 883 | 575 | 1 042 | (220 922) | (220 922) | (1 224) | (5 987) | (9 243) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 3 571 | — | — | 1 450 | 1 450 | 1 450 | 1 450 | 2 558 | 2 710 | 2 866 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher | | — | — | — | — | — | — | — | — | — | — |
| Transfers and subsidies - capital (in-kind - all) | | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after capital transfers & contributions | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Taxation | | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) after taxation | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Attributable to minorities | | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) attributable to municipality | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Share of surplus/ (deficit) of associate | 7 | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) for the year | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R355.1 million in 2018/19 and increases to R389.3 by 2020/21.
2. Agency service constitutes the biggest component of the revenue basket of the municipality totaling R124.6 million for the 2018/19 financial year and increases to R139.7 million by 2020/21.
3. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing slightly over the MTREF.

4. The following graph illustrates the major expenditure items per type.

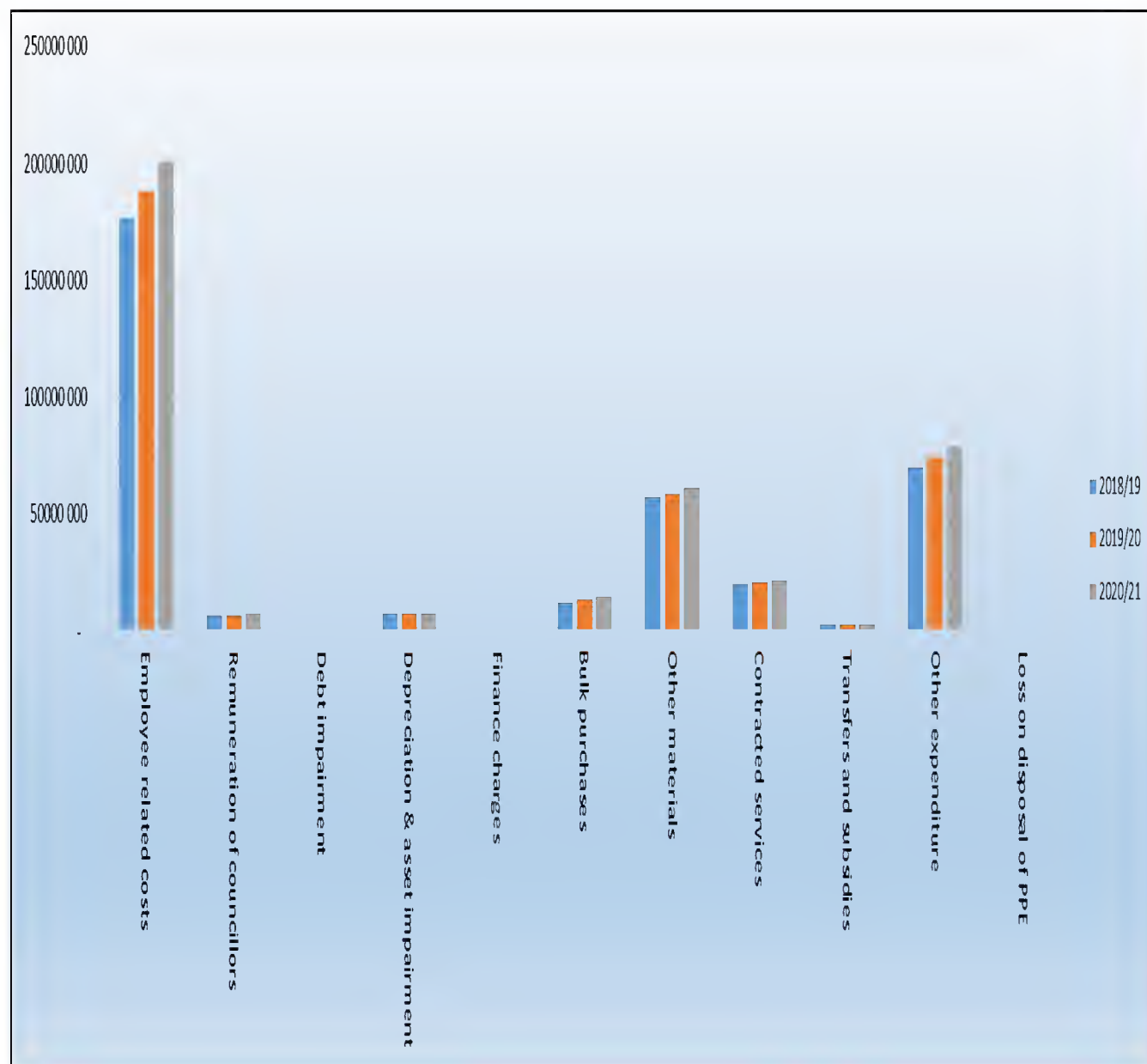


Figure 3 Expenditure by major type

5. Other materials increased over the 2018/19 to 2020/21 period escalating from R57.3 million to R61.5 million.
6. Employee related costs, contracted services, other expenditure are also main cost drivers within the municipality.

Table 13 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

| DC1 West Coast - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Vote Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Capital expenditure - Vote | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | — | — | — | — | 8 | 8 | 8 | — | — | — |
| Vote 2 - FINANCE | | — | — | — | — | — | — | — | 454 | 143 | 140 |
| Vote 3 - ADMINISTRATION | | — | — | — | — | 317 | 317 | 317 | 703 | 1 110 | 1 110 |
| Vote 4 - TECHNICAL | | — | — | — | — | 5 395 | 5 202 | 5 202 | 89 | 50 | — |
| Vote 5 - AGENCIES | | — | — | — | — | — | — | — | — | — | — |
| Vote 6 - [NAME OF VOTE 6] | | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - [NAME OF VOTE 7] | | — | — | — | — | — | — | — | — | — | — |
| Vote 8 - [NAME OF VOTE 8] | | — | — | — | — | — | — | — | — | — | — |
| Vote 9 - [NAME OF VOTE 9] | | — | — | — | — | — | — | — | — | — | — |
| Vote 10 - [NAME OF VOTE 10] | | — | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | — | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | — | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | — | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | — | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | — | — | — | — | — | — | — | — | — | — |
| Capital multi-year expenditure sub-total | 7 | — | — | — | — | 5 720 | 5 527 | 5 527 | 1 246 | 1 303 | 1 250 |
| Single-year expenditure to be appropriated | 2 | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | — | — | 8 | 168 | 160 | 152 | 152 | 26 | — | — |
| Vote 2 - FINANCE | | 173 | 240 | 677 | 225 | 223 | 213 | 213 | 11 | — | — |
| Vote 3 - ADMINISTRATION | | 4 417 | 2 197 | 2 714 | 3 903 | 3 085 | 3 220 | 3 220 | 1 787 | — | — |
| Vote 4 - TECHNICAL | | 11 566 | 4 003 | 7 452 | 4 669 | 145 | 222 | 222 | 284 | — | — |
| Vote 5 - AGENCIES | | — | — | — | — | — | — | — | — | — | — |
| Vote 6 - [NAME OF VOTE 6] | | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - [NAME OF VOTE 7] | | — | — | — | — | — | — | — | — | — | — |
| Vote 8 - [NAME OF VOTE 8] | | — | — | — | — | — | — | — | — | — | — |
| Vote 9 - [NAME OF VOTE 9] | | — | — | — | — | — | — | — | — | — | — |
| Vote 10 - [NAME OF VOTE 10] | | — | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | — | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | — | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | — | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | — | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | — | — | — | — | — | — | — | — | — | — |
| Capital single-year expenditure sub-total | | 16 155 | 6 440 | 10 852 | 8 965 | 3 614 | 3 808 | 3 808 | 2 108 | — | — |
| Total Capital Expenditure - Vote | | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Capital Expenditure - Functional | | | | | | | | | | | |
| Governance and administration | | 1 599 | 99 | 570 | 339 | 311 | 322 | 322 | 1 565 | 160 | 110 |
| Executive and council | | 76 | — | 8 | 150 | 150 | 143 | 143 | 16 | — | — |
| Finance and administration | | 1 524 | 99 | 562 | 189 | 161 | 179 | 179 | 1 549 | 160 | 110 |
| Internal audit | | — | — | — | — | — | — | — | — | — | — |
| Community and public safety | | 3 017 | 2 338 | 2 830 | 4 173 | 3 700 | 3 700 | 3 700 | 1 790 | 1 143 | 1 140 |
| Community and social services | | 97 | 141 | 116 | 327 | 328 | 328 | 328 | 36 | — | — |
| Sport and recreation | | — | — | — | 148 | 174 | 174 | 174 | 65 | 43 | 40 |
| Public safety | | 2 872 | 2 178 | 2 689 | 3 047 | 3 047 | 3 047 | 3 047 | 798 | 1 100 | 1 100 |
| Housing | | — | — | — | — | — | — | — | — | — | — |
| Health | | 49 | 19 | 25 | 651 | 151 | 151 | 151 | 891 | — | — |
| Economic and environmental services | | — | — | — | 10 | 10 | 10 | 10 | — | — | — |
| Planning and development | | — | — | — | 10 | 10 | 10 | 10 | — | — | — |
| Road transport | | — | — | — | — | — | — | — | — | — | — |
| Environmental protection | | — | — | — | — | — | — | — | — | — | — |
| Trading services | | 11 539 | 4 003 | 7 452 | 4 435 | 5 305 | 5 304 | 5 304 | — | — | — |
| Energy sources | | — | — | — | — | — | — | — | — | — | — |
| Water management | | 11 539 | 4 003 | 7 452 | 4 435 | 5 305 | 5 304 | 5 304 | — | — | — |
| Waste water management | | — | — | — | — | — | — | — | — | — | — |
| Waste management | | — | — | — | — | — | — | — | — | — | — |
| Other | | — | — | — | 8 | 8 | — | — | — | — | — |
| Total Capital Expenditure - Functional | 3 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |
| Funded by: | | | | | | | | | | | |
| National Government | | 3 571 | — | — | — | — | — | — | — | — | — |
| Provincial Government | | — | — | — | 1 450 | 1 450 | 1 450 | 1 450 | — | — | — |
| District Municipality | | — | — | — | — | — | — | — | — | — | — |
| Other transfers and grants | | — | — | — | — | — | — | — | — | — | — |
| Transfers recognised - capital | 4 | 3 571 | — | — | 1 450 | 1 450 | 1 450 | 1 450 | — | — | — |
| Public contributions & donations | 5 | — | — | — | — | — | — | — | — | — | — |
| Borrowing | 6 | — | — | — | — | — | — | — | — | — | — |
| Internally generated funds | | 12 584 | 6 440 | 10 852 | 7 515 | 7 885 | 7 885 | 7 885 | 3 355 | 1 303 | 1 250 |
| Total Capital Funding | 7 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital program in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. Single-year capital expenditure has been appropriated at R2.1 million for 2018/19.
3. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
4. The capital program is funded from internally generated funds from current year surpluses. These funding sources are further discussed in detail in 2.6 (Overview of Budget Funding).

Table 14 MBRR Table A6 - Budgeted Financial Position

| DC1 West Coast - Table A6 Budgeted Financial Position | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 264 248 | 261 094 | 261 823 |
| Call investment deposits | 1 | - | - | - | - | - | - | - | - | - | - |
| Consumer debtors | 1 | 9 654 | 3 687 | 3 951 | 4 204 | 4 204 | 8 169 | 8 169 | 6 989 | 12 257 | 15 189 |
| Other debtors | | 6 289 | 8 773 | 28 077 | - | - | - | - | - | - | - |
| Current portion of long-term receivables | | 674 | 1 128 | 1 196 | 607 | 607 | 1 196 | 1 196 | 1 196 | 1 196 | 1 196 |
| Inventory | 2 | 2 809 | 4 976 | 6 338 | 3 573 | 3 573 | 6 338 | 6 338 | 6 338 | 5 338 | 4 838 |
| Total current assets | | 218 393 | 245 479 | 273 996 | 239 905 | 239 905 | 268 170 | 268 170 | 278 771 | 279 885 | 283 047 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | 15 641 | 18 745 | 19 362 | 11 797 | 11 797 | 19 362 | 19 362 | 19 362 | 19 362 | 19 362 |
| Investments | | - | - | - | - | - | - | - | - | - | - |
| Investment property | | 4 639 | 4 605 | 4 572 | 4 438 | 4 438 | 4 539 | 4 539 | 4 506 | 4 473 | 4 439 |
| Investment in Associate | | - | - | - | - | - | - | - | - | - | - |
| Property, plant and equipment | 3 | 352 000 | 327 905 | 323 739 | 317 180 | 317 550 | 79 447 | 79 447 | 75 146 | 69 076 | 62 794 |
| Agricultural | | - | - | - | - | - | - | - | - | - | - |
| Biological | | - | - | - | - | - | - | - | - | - | - |
| Intangible | | 1 481 | 1 029 | 520 | 707 | 707 | 509 | 509 | 770 | 295 | - |
| Other non-current assets | | - | - | - | - | - | - | - | - | - | - |
| Total non current assets | | 373 761 | 352 284 | 348 194 | 334 122 | 334 492 | 103 856 | 103 856 | 99 784 | 93 206 | 86 595 |
| TOTAL ASSETS | | 592 154 | 597 763 | 622 190 | 574 027 | 574 397 | 372 027 | 372 027 | 378 555 | 373 092 | 369 642 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 4 | 14 127 | 15 493 | 17 004 | 12 853 | 12 853 | - | - | - | - | - |
| Consumer deposits | | - | - | - | - | - | - | - | - | - | - |
| Trade and other payables | 4 | 31 113 | 19 367 | 18 245 | 64 114 | 64 114 | 7 316 | 7 316 | 15 865 | 11 627 | 14 501 |
| Provisions | | 7 534 | 7 447 | 8 725 | 7 963 | 7 963 | 8 292 | 8 292 | 8 292 | 8 292 | 8 292 |
| Total current liabilities | | 52 774 | 42 307 | 43 974 | 84 931 | 84 931 | 15 608 | 15 608 | 24 157 | 19 919 | 22 794 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | - | - | - | - | - |
| Provisions | | 64 745 | 70 880 | 69 758 | 75 101 | 75 101 | 67 432 | 67 432 | 67 432 | 67 432 | 67 432 |
| Total non current liabilities | | 137 483 | 128 125 | 110 000 | 115 343 | 115 343 | 67 432 | 67 432 | 67 432 | 67 432 | 67 432 |
| TOTAL LIABILITIES | | 190 257 | 170 433 | 153 974 | 200 273 | 200 273 | 83 040 | 83 040 | 91 589 | 87 351 | 90 226 |
| NET ASSETS | 5 | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 286 966 | 285 740 | 279 416 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 290 320 | 287 043 | 280 666 |
| Reserves | 4 | - | - | - | - | - | - | - | (3 355) | (1 303) | (1 250) |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 286 966 | 285 740 | 279 416 |

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table 14 is supported by an extensive table of notes (SA3 which can be found on page 90) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 15 MBRR Table A7 - Budgeted Cash Flow Statement

| DC1 West Coast - Table A7 Budgeted Cash Flows | | | | | | | | | | | | |
|---|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|---------------------|------------------------|------------------------|
| Description | | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | | — | — | — | — | — | — | — | — | — | — |
| Service charges | | | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 100 637 | 104 859 | 111 740 |
| Other revenue | | | 129 173 | 144 420 | 111 869 | 127 486 | 142 212 | 142 255 | 142 255 | 140 542 | 150 125 | 159 792 |
| Government - operating | | 1 | 84 418 | 88 624 | 88 917 | 90 115 | 93 603 | 93 559 | 93 559 | 92 612 | 96 322 | 99 727 |
| Government - capital | | 1 | — | — | — | 1 450 | 1 450 | 1 450 | 1 450 | 2 558 | — | — |
| Interest | | | 13 526 | 17 176 | 20 727 | 13 942 | 13 942 | 13 942 | 13 942 | 18 030 | 18 062 | 18 065 |
| Dividends | | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | | (265 199) | (306 038) | (294 886) | (324 339) | (332 585) | (312 252) | (312 252) | (341 230) | (361 748) | (384 684) |
| Finance charges | | | (10 454) | (8 943) | (7 276) | (8 455) | (8 455) | (8 032) | (8 032) | (165) | (173) | (182) |
| Transfers and Grants | | 1 | — | — | — | (350) | (2 616) | (2 233) | (2 233) | (2 675) | (2 421) | (2 532) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | | 58 904 | 49 113 | 33 671 | 22 870 | 23 240 | 44 379 | 44 379 | 10 309 | 5 027 | 1 926 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | 695 | 251 | 176 | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current debtors | | | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) other non-current receivables | | | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current investments | | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | | |
| Capital assets | | | (16 155) | (6 419) | (10 836) | (8 965) | (9 335) | (9 343) | (9 343) | (3 355) | (1 303) | (1 250) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | | (15 460) | (6 168) | (10 660) | (8 965) | (9 335) | (9 343) | (9 343) | (3 355) | (1 303) | (1 250) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Short term loans | | | — | — | — | — | — | — | — | — | — | — |
| Borrowing long term/refinancing | | | — | — | — | — | — | — | — | — | — | — |
| Increase (decrease) in consumer deposits | | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | | |
| Repayment of borrowing | | | (13 516) | (14 998) | (15 492) | (9 299) | (9 299) | (17 004) | (17 004) | — | — | — |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | | (13 516) | (14 998) | (15 492) | (9 299) | (9 299) | (17 004) | (17 004) | — | — | — |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | 29 929 | 27 948 | 7 519 | 4 606 | 4 606 | 18 033 | 18 033 | 6 954 | 3 724 | 676 |
| Cash/cash equivalents at the year begin: | | 2 | 169 038 | 198 967 | 226 915 | 226 915 | 226 915 | 234 434 | 234 434 | 252 467 | 259 421 | 263 144 |
| Cash/cash equivalents at the year end: | | 2 | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |

Table 16 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

| DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| <u>Cash and investments available</u> | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |
| Other current investments > 90 days | | – | – | – | – | – | – | – | 4 827 | (2 051) | (1 998) |
| Non current assets - Investments | 1 | – | – | – | – | – | – | – | – | – | – |
| Cash and investments available: | | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 264 248 | 261 094 | 261 823 |
| <u>Application of cash and investments</u> | | | | | | | | | | | |
| Unspent conditional transfers | | 366 | 1 484 | 1 713 | – | – | – | – | – | – | – |
| Unspent borrowing | | – | – | – | – | – | – | – | – | – | – |
| Statutory requirements | 2 | – | – | – | – | – | – | – | – | – | – |
| Other working capital requirements | 3 | (3 336) | (12 824) | (30 956) | 48 117 | 48 117 | (20 213) | (20 213) | (10 398) | (19 988) | (20 046) |
| Other provisions | | 72 279 | 78 327 | 78 483 | 75 101 | 75 101 | 76 518 | 76 518 | 76 518 | 76 518 | 76 518 |
| Long term investments committed | 4 | – | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | 5 | – | – | – | – | – | – | – | – | – | – |
| Total Application of cash and investments: | | 69 309 | 66 987 | 49 239 | 123 218 | 123 218 | 56 305 | 56 305 | 66 120 | 56 530 | 56 472 |
| Surplus(shortfall) | | 129 659 | 159 928 | 185 195 | 108 303 | 108 303 | 196 162 | 196 162 | 198 128 | 204 564 | 205 351 |

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels are stable over the 2018/19 to 2020/21 financial years.
4. The 2018/19 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R259.4 million as at the end of the 2018/19 financial year and increases to R263.8 million by 2020/21.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 64 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. From the table it can be seen that for the period 2018/19 to 2020/21 the surplus increases from R198.1 million to R205.3 million.

Table 17 MBRR Table A9 - Asset Management

| DC1 West Coast - Table A9 Asset Management | | | | | | | | | | | |
|--|---|--------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| CAPITAL EXPENDITURE | | | | | | | | | | | |
| Total New Assets | 1 | 16 155 | 6 440 | 10 852 | 5 620 | 5 990 | 6 165 | 3 355 | 1 303 | 1 250 | |
| Roads Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Storm water Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Electrical Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Water Supply Infrastructure | | 8 978 | 2 896 | 3 753 | — | — | — | — | — | — | |
| Sanitation Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Solid Waste Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Rail Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Coastal Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Information and Communication Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Infrastructure | | 8 978 | 2 896 | 3 753 | — | — | — | — | — | — | |
| Community Facilities | | — | — | 373 | — | — | — | — | — | — | |
| Sport and Recreation Facilities | | — | — | — | — | — | — | — | — | — | |
| Community Assets | | — | — | 373 | — | — | — | — | — | — | |
| Heritage Assets | | — | — | — | — | — | — | — | — | — | |
| Revenue Generating | | — | 17 | — | — | — | — | — | — | — | |
| Non-revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Investment properties | | — | 77 | — | — | — | — | — | — | — | |
| Operational Buildings | | 1 | — | 92 | 86 | 86 | 82 | 715 | — | — | |
| Housing | | — | — | 120 | — | — | — | — | — | — | |
| Other Assets | | 7 | — | 212 | 86 | 86 | 82 | 775 | — | — | |
| Biological or Cultivated Assets | | — | — | — | — | — | — | — | — | — | |
| Servitudes | | — | — | — | — | — | — | — | — | — | |
| Licences and Rights | | — | 31 | — | 500 | — | 475 | 800 | — | — | |
| Intangible Assets | | — | 37 | — | 500 | — | 475 | 800 | — | — | |
| Computer Equipment | | 410 | 495 | 314 | 337 | 337 | 320 | 639 | 200 | 200 | |
| Furniture and Office Equipment | | 41 | 37 | 73 | 109 | 109 | 104 | 107 | 20 | 20 | |
| Machinery and Equipment | | 1 856 | 2 278 | 4 566 | 2 387 | 2 387 | 2 268 | 469 | 83 | 30 | |
| Transport Assets | | 4 869 | 685 | 1 562 | 2 200 | 3 070 | 2 917 | 625 | 1 000 | 1 000 | |
| Land | | — | — | — | — | — | — | — | — | — | |
| Zoo's, Marine and Non-biological Animals | | — | — | — | — | — | — | — | — | — | |
| Total Renewal of Existing Assets | 2 | — | — | — | 3 345 | 3 345 | 3 170 | — | — | — | |
| Roads Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Storm water Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Electrical Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Water Supply Infrastructure | | — | — | — | 3 255 | 3 255 | 3 085 | — | — | — | |
| Sanitation Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Solid Waste Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Rail Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Coastal Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Information and Communication Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Infrastructure | | — | — | — | 3 255 | 3 255 | 3 085 | — | — | — | |
| Community Facilities | | — | — | — | — | — | — | — | — | — | |
| Sport and Recreation Facilities | | — | — | — | — | — | — | — | — | — | |
| Community Assets | | — | — | — | — | — | — | — | — | — | |
| Heritage Assets | | — | — | — | — | — | — | — | — | — | |
| Revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Non-revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Investment properties | | — | — | — | — | — | — | — | — | — | |
| Operational Buildings | | — | — | — | — | — | — | — | — | — | |
| Housing | | — | — | — | 90 | 90 | 86 | — | — | — | |
| Other Assets | | — | — | — | 90 | 90 | 86 | — | — | — | |
| Biological or Cultivated Assets | | — | — | — | — | — | — | — | — | — | |
| Servitudes | | — | — | — | — | — | — | — | — | — | |
| Licences and Rights | | — | — | — | — | — | — | — | — | — | |
| Intangible Assets | | — | — | — | — | — | — | — | — | — | |
| Computer Equipment | | — | — | — | — | — | — | — | — | — | |
| Furniture and Office Equipment | | — | — | — | — | — | — | — | — | — | |
| Machinery and Equipment | | — | — | — | — | — | — | — | — | — | |
| Transport Assets | | — | — | — | — | — | — | — | — | — | |
| Land | | — | — | — | — | — | — | — | — | — | |
| Zoo's, Marine and Non-biological Animals | | — | — | — | — | — | — | — | — | — | |
| Total Upgrading of Existing Assets | 6 | — | — | — | — | — | — | — | — | — | |
| Roads Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Storm water Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Electrical Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Water Supply Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Sanitation Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Solid Waste Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Rail Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Coastal Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Information and Communication Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Community Facilities | | — | — | — | — | — | — | — | — | — | |
| Sport and Recreation Facilities | | — | — | — | — | — | — | — | — | — | |
| Community Assets | | — | — | — | — | — | — | — | — | — | |
| Heritage Assets | | — | — | — | — | — | — | — | — | — | |
| Revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Non-revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Investment properties | | — | — | — | — | — | — | — | — | — | |
| Operational Buildings | | — | — | — | — | — | — | — | — | — | |
| Housing | | — | — | — | — | — | — | — | — | — | |
| Other Assets | | — | — | — | — | — | — | — | — | — | |
| Biological or Cultivated Assets | | — | — | — | — | — | — | — | — | — | |
| Servitudes | | — | — | — | — | — | — | — | — | — | |
| Licences and Rights | | — | — | — | — | — | — | — | — | — | |
| Intangible Assets | | — | — | — | — | — | — | — | — | — | |
| Computer Equipment | | — | — | — | — | — | — | — | — | — | |
| Furniture and Office Equipment | | — | — | — | — | — | — | — | — | — | |
| Machinery and Equipment | | — | — | — | — | — | — | — | — | — | |
| Transport Assets | | — | — | — | — | — | — | — | — | — | |
| Land | | — | — | — | — | — | — | — | — | — | |
| Zoo's, Marine and Non-biological Animals | | — | — | — | — | — | — | — | — | — | |
| Total Capital Expenditure | 4 | — | — | — | — | — | — | — | — | — | |
| Roads Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Storm water Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Electrical Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Water Supply Infrastructure | | 8 978 | 2 896 | 3 753 | 3 255 | 3 255 | 3 085 | — | — | — | |
| Sanitation Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Solid Waste Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Rail Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Coastal Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Information and Communication Infrastructure | | — | — | — | — | — | — | — | — | — | |
| Infrastructure | | 8 978 | 2 896 | 3 753 | 3 255 | 3 255 | 3 085 | — | — | — | |
| Community Facilities | | — | — | 373 | — | — | — | — | — | — | |
| Sport and Recreation Facilities | | — | — | — | — | — | — | — | — | — | |
| Community Assets | | — | — | 373 | — | — | — | — | — | — | |
| Heritage Assets | | — | — | — | — | — | — | — | — | — | |
| Revenue Generating | | — | 17 | — | — | — | — | — | — | — | |
| Non-revenue Generating | | — | — | — | — | — | — | — | — | — | |
| Investment properties | | — | 77 | — | — | — | — | — | — | — | |
| Operational Buildings | | 1 | — | 92 | 86 | 86 | 82 | 715 | — | — | |
| Housing | | — | — | 120 | 90 | 90 | 86 | — | — | — | |
| Other Assets | | 7 | — | 212 | 176 | 176 | 167 | 775 | — | — | |
| Biological or Cultivated Assets | | — | — | — | — | — | — | — | — | — | |
| Servitudes | | — | — | — | — | — | — | — | — | — | |
| Licences and Rights | | — | 31 | — | 500 | — | 475 | 800 | — | — | |
| Intangible Assets | | — | 37 | — | 500 | — | 475 | 800 | — | — | |
| Computer Equipment | | 410 | 495 | 314 | 337 | 337 | 320 | 639 | 200 | 200 | |
| Furniture and Office Equipment | | 41 | 37 | 73 | 109 | 109 | 104 | 107 | 20 | 20 | |
| Machinery and Equipment | | 1 856 | 2 278 | 4 566 | 2 387 | 2 387 | 2 268 | 469 | 83 | 30 | |
| Transport Assets | | 4 869 | 685 | 1 562 | 2 200 | 3 070 | 2 917 | 625 | 1 000 | 1 000 | |
| Land | | — | — | — | — | — | — | — | — | — | |
| Zoo's, Marine and Non-biological Animals | | — | — | — | — | — | — | — | — | — | |
| TOTAL CAPITAL EXPENDITURE - Asset class | | | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |

Table 17 MBRR Table A9 - Asset Management. (Continued)

| DC1 West Coast - Table A9 Asset Management | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 18 MBRR Table A10 - Basic Service Delivery Measurement

| DC1 West Coast - Table A10 Basic service delivery measurement | | | | | | | | | | |
|---|-----|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Household service targets | 1 | | | | | | | | | |
| Water: | | | | | | | | | | |
| Piped water inside dwelling | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Piped water inside yard (but not in dwelling) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Using public tap (at least min.service level) | 2 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other water supply (at least min.service level) | 4 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Minimum Service Level and Above sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Using public tap (< min.service level) | 3 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other water supply (< min.service level) | 4 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| No water supply | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Below Minimum Service Level sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total number of households | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation/sewage: | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Flush toilet (with septic tank) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Chemical toilet | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Pit toilet (ventilated) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other toilet provisions (> min.service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Minimum Service Level and Above sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Bucket toilet | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other toilet provisions (< min.service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| No toilet provisions | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Below Minimum Service Level sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total number of households | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Energy: | | | | | | | | | | |
| Electricity (at least min.service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity - prepaid (min.service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Minimum Service Level and Above sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity (< min.service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity - prepaid (< min. service level) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other energy sources | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Below Minimum Service Level sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total number of households | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Refuse: | | | | | | | | | | |
| Removed at least once a week | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Minimum Service Level and Above sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Removed less frequently than once a week | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Using communal refuse dump | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Using own refuse dump | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other rubbish disposal | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| No rubbish disposal | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| <i>Below Minimum Service Level sub-total</i> | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total number of households | 5 | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation (free minimum level service) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity/other energy (50kwh per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Refuse (removed at least once a week) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Cost of Free Basic Services provided - Formal Settlements (R'000) | 8 | | | | | | | | | |
| Water (6 kilolitres per indigent household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation (free sanitation service to indigent households) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity/other energy (50kwh per indigent household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Refuse (removed once a week for indigent households) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Cost of Free Basic Services provided - Informal Formal Settlements (R'000) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total cost of FBS provided | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Highest level of free service provided per household | | | | | | | | | | |
| Property rates (R value threshold) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water (kilolitres per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation (kilolitres per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Sanitation (Rand per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Electricity (kwh per household per month) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Refuse (average litres per week) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Revenue cost of subsidised services provided (R'000) | 9 | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Water (in excess of 6 kilolitres per indigent household per month) | | -- | -- | -- | -- | -- | -- | 5 | 5 | 5 |
| Sanitation (in excess of free sanitation service to indigent households) | | -- | -- | -- | -- | -- | -- | 15 | -- | -- |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | | -- | -- | -- | -- | -- | -- | 25 | -- | -- |
| Refuse (in excess of one removal a week for indigent households) | | -- | -- | -- | -- | -- | -- | 11 | -- | -- |
| Municipal Housing - rental rebates | | -- | -- | -- | -- | -- | -- | 156 | -- | -- |
| Housing - top structure subsidies | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Other | | -- | -- | -- | -- | -- | -- | -- | -- | -- |
| Total revenue cost of subsidised services provided | | -- | -- | -- | -- | -- | -- | 211 | 5 | -- |

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

1.8 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

1.8.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year a time schedule that sets out the process to revise the IDP and prepare the budget. The process plan will be added to this document as an appendix. There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. This plan is attached as Annexure B.

1.8.2 Integrated Development Plan and Service Delivery and Budget Implementation Plan

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the second revision cycle included the following key IDP processes and deliverables:

- Registration of municipal priorities and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public stakeholder engagement process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2018/19 MTREF, based on the approved 2017/18 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2018/19 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2017/18 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

1.8.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2018/19 MTREF extensive financial modelling and the long-term financial plan were taken into account to ensure affordability and sustainability. The following key factors and planning strategies have informed the compilation of the 2018/19 MTREF:

- Policy and expenditure priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- Cash Flow Management
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 78 has been taken into consideration in the planning and prioritisation process.

1.9 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and co-operative governance. Addressing the inequalities of South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2018/19 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 19 IDP Strategic Objectives

| 2018/19 MTREF | |
|----------------------|--|
| 1. | Ensuring Environmental Integrity for the West Coast |
| 2. | Pursuing economic growth and the facilitation of job opportunities |
| 3. | Promoting the social wellbeing of the community |
| 4. | Providing essential bulk services to the district |
| 5. | Ensuring good governance and financial viability |

In order to ensure integrated and focused service delivery between all spheres of government it was important for the municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Ensuring Environmental Integrity for the West Coast:
 - Implement an integrated environmental programme;
 - Implement the air quality management plan;
 - Carrying forward the disaster management plan; and
 - Climate change strategy to be developed.
2. Pursuing economic growth and the facilitation of job opportunities:
 - Review of spatial development framework providing a framework;
 - Implementation of the regional economic development strategy;
 - Technical and capacity support to B-Municipalities;
 - Revision and updating in collaboration with economic development partners; and
 - Support regional investment promotion.
3. Promoting the social wellbeing of the community:
4. Providing essential bulk services to the district:
 - Use and update the master plan for bulk water system.
5. Ensuring good governance and financial viability:
 - Strategic human resource and building of human capital (internally);
 - Corporate training and development in the district;
 - Employee wellness and assistance programme; and
 - Each post is linked to a full job description.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the municipality. The five-year programme responds to the development challenges and opportunities faced by the municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the IDP, including:

- Strengthening the analysis and strategic planning processes of the municipality;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2018/19 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

[illegible]

[illegible]

Table 22 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

| DC1 West Coast - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure) | | | | | | | | | | | | | |
|---|---|-----------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|-------|
| Strategic Objective | Goal | Goal Code | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
| | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | |
| R thousand | | | | | | | | | | | | | |
| To ensure the environmental integrity of the district is improved | Environmental sensitive and eco-conserving policies, strategies, plans, by-laws | A | | 49 | 19 | 25 | 31 | 31 | 29 | 938 | – | – | |
| To pursue economic growth and the facilitation of job opportunities | Over the next 5 years targeted business and skills development interventions | B | | 97 | 141 | 124 | 156 | 156 | 156 | 82 | 43 | 40 | |
| To promote the social well-being of residents, communities and targeted | The social well-being of inhabitants in the district improves generally with | C | | 2 872 | 2 178 | 2 689 | 3 230 | 3 230 | 3 230 | 1 513 | 1 100 | 1 100 | |
| To provide essential bulk services to the district | Over the next 5 years the district provides : An adequate supply of portable water | D | | 11 566 | 4 003 | 7 452 | 4 888 | 5 758 | 5 760 | 219 | 50 | – | |
| To ensure good governance and financial viability | Over the next 5 years the district municipality achieves a clean annual audit, builds a | E | | 1 572 | 99 | 562 | 660 | 160 | 160 | 603 | 110 | 110 | |
| | | F | | – | – | – | – | – | – | – | – | – | |
| | | G | | – | – | – | – | – | – | – | – | – | |
| | | H | | – | – | – | – | – | – | – | – | – | |
| | | I | | – | – | – | – | – | – | – | – | – | |
| | | J | | – | – | – | – | – | – | – | – | – | |
| | | K | | – | – | – | – | – | – | – | – | – | |
| | | L | | – | – | – | – | – | – | – | – | – | |
| | | M | | – | – | – | – | – | – | – | – | – | |
| | | N | | – | – | – | – | – | – | – | – | – | |
| | | O | | – | – | – | – | – | – | – | – | – | |
| | | P | | – | – | – | – | – | – | – | – | – | |
| Allocations to other priorities | | | | 3 | – | – | – | – | – | – | – | – | |
| Total Capital Expenditure | | | | 1 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |

1.10 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality target, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

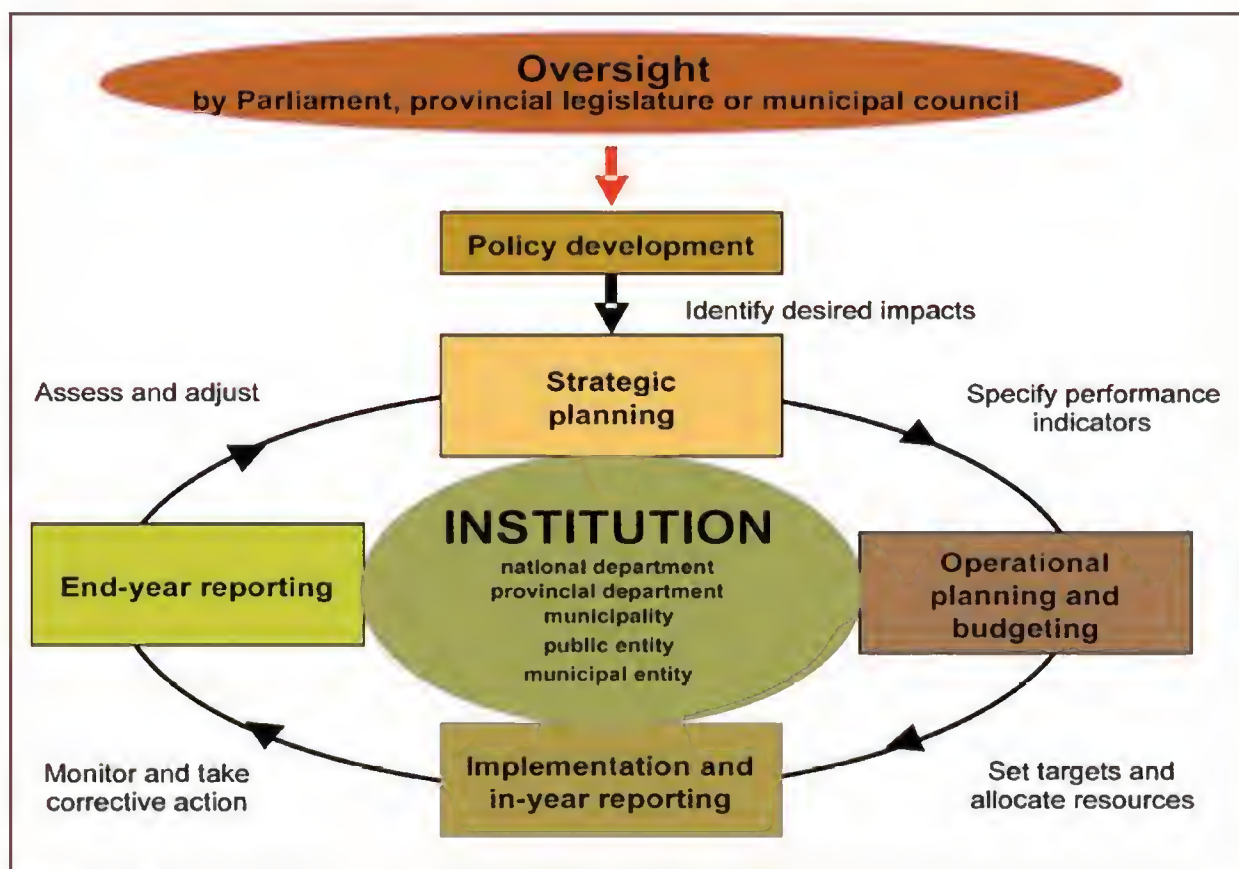


Figure 4 Planning, budgeting and reporting cycle

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the municipality in its integrated performance management system are aligned to the ***Framework of Managing Programme Performance Information*** issued by the National Treasury:

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 23 MBRR Table SA7 – Measurable performance objectives.

| DC1 West Coast - Supporting Table SA7 Measureable performance objectives | | | | | | | | | | |
|--|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Unit of measurement | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Vote 1 - EXECUTIVE AND COUNCIL | | | | | | | | | | |
| Function 1 - Community and Social Services | | | | | | | | | | |
| Sub-function 1 - Population Development | | | | | | | | | | |
| Draft the annual consolidated operational plan for social development interventions in the district for 2019/20 and submit to MAYCO by 31 January 2019 | Consolidated operational plan for social development interventions in the district drafted and submitted to MAYCO by 31 January 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Function 2 - Executive and Council | | | | | | | | | | |
| Sub-function 2 -Municipal Manager, Town Secretary and Chief Executive | | | | | | | | | | |
| Initiate the meeting of the district coordinating forum (Technical) during the 2018/19 financial year | Number of meetings initiated | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Function 3 - Finance and Administration | | | | | | | | | | |
| Sub-function 3 - Human Resources | | | | | | | | | | |
| Number of people from employment equity target groups to be appointed by 30 June 2019 in the three highest levels of management in compliance with the municipality's approved | Number of people appointed in the three highest levels of management | n/a | 0 | 1 | 1 | 1 | 1 | 0 | 0 | 0 |
| Five per cent of the municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2019 ((Actual amount spent on training/total personnel budget)x100) | % of the municipality's personnel budget actually spent on implementing its workplace skills plan | n/a | 1% | 1.18% | 1% | 1% | 1% | 1% | 1% | 1% |
| Limit the vacancy rate to less than 15% of budgeted posts by 30 June 2019 ((Number of budgeted posts filled/Number of budgeted posts on the organogram)x100) | % Vacancy rate | n/a | 14% | 9% | 15% | 15% | 15% | 15% | 15% | 15% |
| Review and update the organisational structure and submit to Council by 31 October 2018 | Reviewed organisational structure submitted to Council by 31 October | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sub-function 4 - Risk Management | | | | | | | | | | |
| Review the risk management policy strategy with the implementation plan and submit to the risk committee by 31 May 2019 | Reviewed risk management policy strategy with implementation plan | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Compile the risk based audit plan for 2019/20 and submit to the Audit Committee for consideration by 30 June 2019 | RBAP submitted to Audit Committee | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Submit progress reports on the implementation of the RBAP for 2018/19 to the Audit Committee during the 2018/19 financial year | Number of progress reports submitted | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Perform quarterly risk assessments per the risk Implementation Plan and submit report with amendments to the risk committee during the 2018/19 financial year | Number of risk assessments performed and report submitted to the risk committee | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Function 4 - Internal Audit | | | | | | | | | | |
| Sub-function 1 - Governance Function | | | | | | | | | | |
| Co-ordinate the functioning of the audit committee during the 2018/19 financial year | Number of meetings coordinated | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Function 5 - Other | | | | | | | | | | |
| Sub-function 1 - Tourism | | | | | | | | | | |
| Carry out 24 tourism promotional activities by 30 June 2019 | Number of activities carried out | n/a | 58 | 56 | 32 | 32 | 32 | 24 | 24 | 24 |
| Assist 12 Tourism BEE entrepreneurs with starting and growing businesses e.g. research, business plans and skills development by 30 June 2019 | Number of Tourism BEE entrepreneurs assisted | n/a | 13 | 15 | 12 | 12 | 12 | 12 | 12 | 12 |

Table 23 MBRR Table SA7 - Measurable performance objectives. (Continued)

| DC1 West Coast - Supporting Table SA7 Measureable performance objectives | | | | | | | | | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Unit of measurement | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Function 6 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Corporate Wide Strategic Planning (IDPs, LEDs) | | | | | | | | | | |
| Host 8 sessions to promote skills development and support the Tourism SMME business sector by 30 June 2019 | Number of sessions hosted | 8 | 11 | 8 | 8 | 8 | 8 | 8 | 8 | 8 |
| Review the District Economic Development Strategy and submit to Council by 31 March 2019 | District Economic Development Strategy reviewed and submitted to Council by 31 March | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vote 2 - FINANCE | | | | | | | | | | |
| Function 1 - Finance and Administration | | | | | | | | | | |
| Sub-function 1 - Administrative and Corporate Support | | | | | | | | | | |
| The percentage of the municipal capital budget actually spent on capital projects by 30 June 2019 ((Actual (including commitments) amount spent on projects /Total amount budgeted for | % of capital budget spent | 101.0% | 96.13% | 95.99% | 95% | 95% | 95% | 95% | 95% | 95% |
| Sub-function 2 - Finance | | | | | | | | | | |
| Financial viability measured in terms of the municipality's ability to meet it's service debt obligations as at 30 June 2019 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional | % of debt coverage | 37.15% | 23.34% | 21.04% | 45% | 45% | 45% | 45% | 45% | 45% |
| Financial viability measured in terms of the outstanding service debtors as at 30 June 2019 ((Total outstanding service debtors/ revenue received for services)/Y100) | % of outstanding service debtors | 3.98% | 4.70% | 3.48% | 5% | 5% | 5% | 3.8% | 3.8% | 3.8% |
| Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2019 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for | Number of months it takes to cover fix operating expenditure with available cash | 8 | 6 | 8.63 | 3 | 3 | 3 | 8.7 | 8.7 | 8.7 |
| Vote 3 - ADMINISTRATION | | | | | | | | | | |
| Function 1 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Economic Development/Planning | | | | | | | | | | |
| Create full time equivalent (FTE's) through expenditure with the EPWP job creation by 30 June 2019 | Number of full time equivalent (FTE's) created by 30 June 2019 | 75 | 57.3 | 59.64 | 30 | 30 | 30 | 30 | 30 | 30 |
| Function 2 - Environmental Protection | | | | | | | | | | |
| Sub-function 1 - Pollution Control | | | | | | | | | | |
| Take quarterly samples of bacterial levels of potable water in towns, farms and communities within in the district during the 2018/19 financial | Number of samples taken and monitored | 1027 | 1010 | 1052 | 800 | 800 | 800 | 900 | 900 | 900 |
| Review a Climate Change Plan and submit to Council for approval by the end of May 2019 | Plan submitted to Council for approval by the end of May 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Review the Coastal Management Plan and submit to Council for approval by the end of May 2019 | Plan submitted to Council for approval by the end of May 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Review the Air Quality Management Plan and submit to Council for approval by the end of May 2019 | Reviewed Air Quality Management Plan submitted to Council for approval by the end of | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Take quarterly samples regarding bacterial levels in final sewerage effluent during the 2018/19 financial year | Number of samples taken and monitored | 275 | 277 | 276 | 210 | 210 | 210 | 250 | 250 | 250 |
| Function 3 - Health | | | | | | | | | | |
| Sub-function 1 - Health Services | | | | | | | | | | |
| Take quarterly samples in terms of Foodstuffs, Cosmetics and Disinfectants Act during the 2018/19 financial year | Number of samples taken and monitored | 1119 | 1751 | 1676 | 1080 | 1080 | 1080 | 900 | 900 | 900 |
| Function 4 - Finance and Administration | | | | | | | | | | |
| Sub-function 1 - Administrative and Corporate Support | | | | | | | | | | |
| Compile and submit the draft Annual Report for 2017/18 to Council by the end January 2019 | Compile and submit the draft Annual Report by the end of January 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Function 5 - Community and Social Services | | | | | | | | | | |
| Sub-function 1 - Disaster Management | | | | | | | | | | |
| Review and submit the Disaster Management Plan to Council by the end of May 2019 | Disaster Management Framework reviewed and submitted | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

Table 23 MBRR Table SA7 - Measurable performance objectives. (Continued)

| DC1 West Coast - Supporting Table SA7 Measurable performance objectives | | | | | | | | | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Unit of measurement | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Vote 4 - TECHNICAL | | | | | | | | | | |
| Function 1 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Economic Development/Planning | | | | | | | | | | |
| Create temporary job opportunities with man days paid through projects by 30 June 2019 | Number of man days paid | 7763 | 7016 | 5896 | 1200 | 1200 | 1200 | 1200 | 1200 | 1200 |
| Function 2 - Water Management | | | | | | | | | | |
| Sub-function 1 - Water Distribution | | | | | | | | | | |
| Limit average % water loss for last 12 months to less than 5% ((Number of Kiloiliters Water Purified - Number of Kiloiliters Water Sold) / Number of Kiloiliters Water Purified _ 100) | % average water loss for last 12 months ((Number of Kiloiliters Water Purified - Number of Kiloiliters Water Sold) / Number of Kiloiliters Water Purified | n/a | 8.18% | 2.68% | 10% | 10% | 10% | 5% | 5% | 5% |
| Sub-function 2 - Water Treatment | | | | | | | | | | |
| Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2018/19 financial year | % compliance with the water quality parameters | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Function 3 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Development Facilitation | | | | | | | | | | |
| Update the SDF and submit to council by 31 March 2019 | Updated SDF submitted to Council by 31 March 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Vote 5 - AGENCIES | | | | | | | | | | |
| Function 1 - Road Transport | | | | | | | | | | |
| Sub-function 1 - Roads | | | | | | | | | | |
| 95% of the provincial roads conditional grant budget allocation spent by 30 June 2019 ((Total expenditure divided by the total approved budget) x 100) | % of the budget spent | 99.57% | 94.84% | 100.57% | 95% | 95% | 95% | 95% | 95% | 95% |
| Grade 16 000 kilometers of road by 30 June 2019 | Number of kilometers graded | n/a | 18084.96 | 18294.63 | 16000.00 | 16000.00 | 16000.00 | 16000.00 | 16000.00 | 16000.00 |
| Re-gravel 38.84 kilometers of roads by 30 June 2019 | Number of kilometers of road re-graveled | n/a | 75.25 | 34.60 | 26.88 | 26.88 | 26.88 | 38.84 | 38.84 | 38.84 |
| Upgrade 9.28 kilometers of roads from gravel to bitumen surface by 30 June 2019 | Number of kilometers of road upgraded from gravel to bitumen | n/a | 9.79 | 8.29 | 6.45 | 6.45 | 6.45 | 9.28 | 9.28 | 9.28 |
| Reseal 25.24 kilometers of surfaced roads by 30 June 2019 | Number of kilometers of road resealed | n/a | 52.04 | 25.40 | 27.24 | 27.24 | 27.24 | 25.24 | 25.24 | 25.24 |

The following table sets out the municipalities main performance objectives and benchmarks for the 2018/19 MTREF.

Table 24 MBRR Table SA8 - Performance indicators and benchmarks

| DC1 West Coast - Supporting Table SA8 Performance indicators and benchmarks | | | | | | | | | | | |
|--|---|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description of financial indicator | Basis of calculation | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| <u>Borrowing Management</u> | | | | | | | | | | | |
| Credit Rating | | A- | A- | A- | A- | A- | A- | A- | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 8.2% | 6.8% | 7.1% | 5.0% | 4.9% | 4.3% | 4.3% | 0.0% | 0.0% | 0.0% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 9.7% | 8.3% | 8.3% | 8.7% | 8.5% | 9.2% | 9.2% | 0.1% | 0.1% | 0.1% |
| Borrowed funding of 'low n' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 4.1 | 5.8 | 6.2 | 2.8 | 2.8 | 17.2 | 17.2 | 11.5 | 14.1 | 12.4 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 4.1 | 5.8 | 6.2 | 2.8 | 2.8 | 17.2 | 17.2 | 11.5 | 14.1 | 12.4 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 3.8 | 5.4 | 5.3 | 2.7 | 2.7 | 16.2 | 16.2 | 10.9 | 13.1 | 11.5 |
| <u>Revenue Management</u> | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 101.6% | 100.0% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 101.6% | 100.0% | 100.0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 9.8% | 8.8% | 14.5% | 4.7% | 4.5% | 7.9% | 7.9% | 7.8% | 8.9% | 9.3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within 'MFMA' s 65(e)) | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Creditors to Cash and Investments | | 14.4% | 7.5% | 6.4% | 27.7% | 27.7% | 2.9% | 2.9% | 6.1% | 4.4% | 5.5% |
| <u>Other Indicators</u> | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Cost of Losses (Rand '000) | - | - | - | - | - | - | - | - | - | - |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | - | - | - | - | - | - | - | - | - | - |
| Water Distribution Losses (2) | Total Volume Losses (kL) | | 2 115 | 605 | | | | | | | |
| | Total Cost of Losses (Rand '000) | 0 | 0 | 0 | 5379750 | 5379750 | 5379750 | 5379750 | 1547500 | 1624875 | 1706119 |
| | % Volume (units purchased and generated less units sold)/units purchased and generated | | 0 | 0 | - | - | - | - | - | - | - |
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 40.4% | 38.7% | 43.1% | 47.4% | 46.0% | 43.8% | 43.8% | 50.1% | 51.3% | 52.0% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 42.2% | 40.5% | 44.6% | 49.1% | 47.7% | 45.4% | | 51.9% | 53.2% | 53.9% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 17.1% | 23.2% | 16.4% | 3.0% | 2.9% | 2.8% | | 2.9% | 2.8% | 2.8% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 7.0% | 6.0% | 5.9% | 8.3% | 8.1% | 5.8% | 5.8% | 2.2% | 2.1% | 2.0% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 7.7 | 7.9 | 11.8 | 11.4 | 11.4 | 11.4 | 15.1 | 14.4 | 15.1 | 16.0 |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 15.0% | 11.6% | 28.2% | 3.8% | 4.1% | 7.9% | 7.9% | 8.0% | 12.5% | 14.3% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 9.0 | 9.0 | 9.8 | 8.8 | 8.2 | 9.7 | 9.7 | 9.1 | 8.7 | 8.2 |

1.10.1 Performance indicators and benchmarks

1.10.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position.

1.10.1.2 Liquidity

- For the 2018/19 MTREF the current ratio is 11.5
- *The liquidity ratio* is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

1.10.1.3 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been implemented to increase cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection.

1.10.1.4 Creditors Management

- The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. This has had a favorable impact on suppliers' perceptions of risk of doing business with the municipality.

1.10.1.5 Other Indicators

- The water distribution losses have been 2.68 per cent in 2016/17. It is planned to further reduce distribution losses in 2017/18 and 2018/19.
- Employee costs as a percentage of operating revenue continues to be stable over the MTREF.

1.10.2 Providing clean water

The municipality provides bulk water services to Local Municipalities per a service level agreement as well as to 876 farmers. The Municipality's bulk water needs are provided by the Department of Water Affairs and Forestry in the form of raw water.

The Department of Water Affairs conducts a bi-annual performance rating of water treatment works within this district, presenting a Blue Drop award for water treatment works that meet certain criteria of excellence.

1.11 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

1.11.1 Review of credit control and debt collection procedures/policies

The credit and debt collection Policy will be reviewed annually. While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to achieve a higher collection rate.

The 2018/19 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 97 per cent on current billings.

1.11.2 Asset Management Policy

A proxy for asset consumption can be considered the level of depreciation each asset incurs on an annual basis. Preserving the investment in new infrastructure needs to be considered a significant strategy in ensuring the future sustainability of infrastructure and the municipality's revenue base. Within the framework, the need for new assets was considered a priority and hence the capital programme was determined based on new asset construction.

The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to new assets as well as asset renewal, repairs and maintenance. In addition the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets).

1.11.3 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in September 2005. An amended policy will be considered by Council on the 23rd of May 2018.

1.11.4 Cash Management and Investment Policy

The aim of the policy is to ensure that the municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

1.11.5 Tariff Policies

The municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery.

All the above policies are available on the municipality's website, as well as other budget related policies:

1.12 Overview of budget assumptions

1.12.1 External factors

Due to the below inflation increase in the equitable share allocation the municipality has declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the municipality's finances.

1.12.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2018/19 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook;
- The impact of municipal cost drivers;
- The increase in prices for bulk water; and
- The increase in the cost of remuneration. Employee related costs comprise 50.07 per cent of total operating expenditure in the 2018/19 MTREF.

1.12.3 Credit rating outlook

Table 25 Credit rating outlook

| Security class | Currency | Rating | Annual rating 2017/18 | Previous Rating |
|----------------|----------|--------|-----------------------|-----------------|
| Short term | Rand | A1 | Des 2017 | A1 |
| Long-term | Rand | A | Des 2017 | A |
| Outlook | Rand | Stable | Des 2017 | Stable |

1.12.4 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions.

1.12.5 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate slightly higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (97 per cent) of annual billings. Cash flow is assumed to be 100 per cent of billing.

1.12.6 Salary increases

The assumption is that for the three years an across the board increase of 7 per cent is allowed.

1.12.7 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Firefighting services; and
- Fighting corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

1.12.8 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100 per cent is achieved on operating expenditure and 100 per cent on the capital programme for the 2018/19 MTREF of which performance has been factored into the cash flow budget.

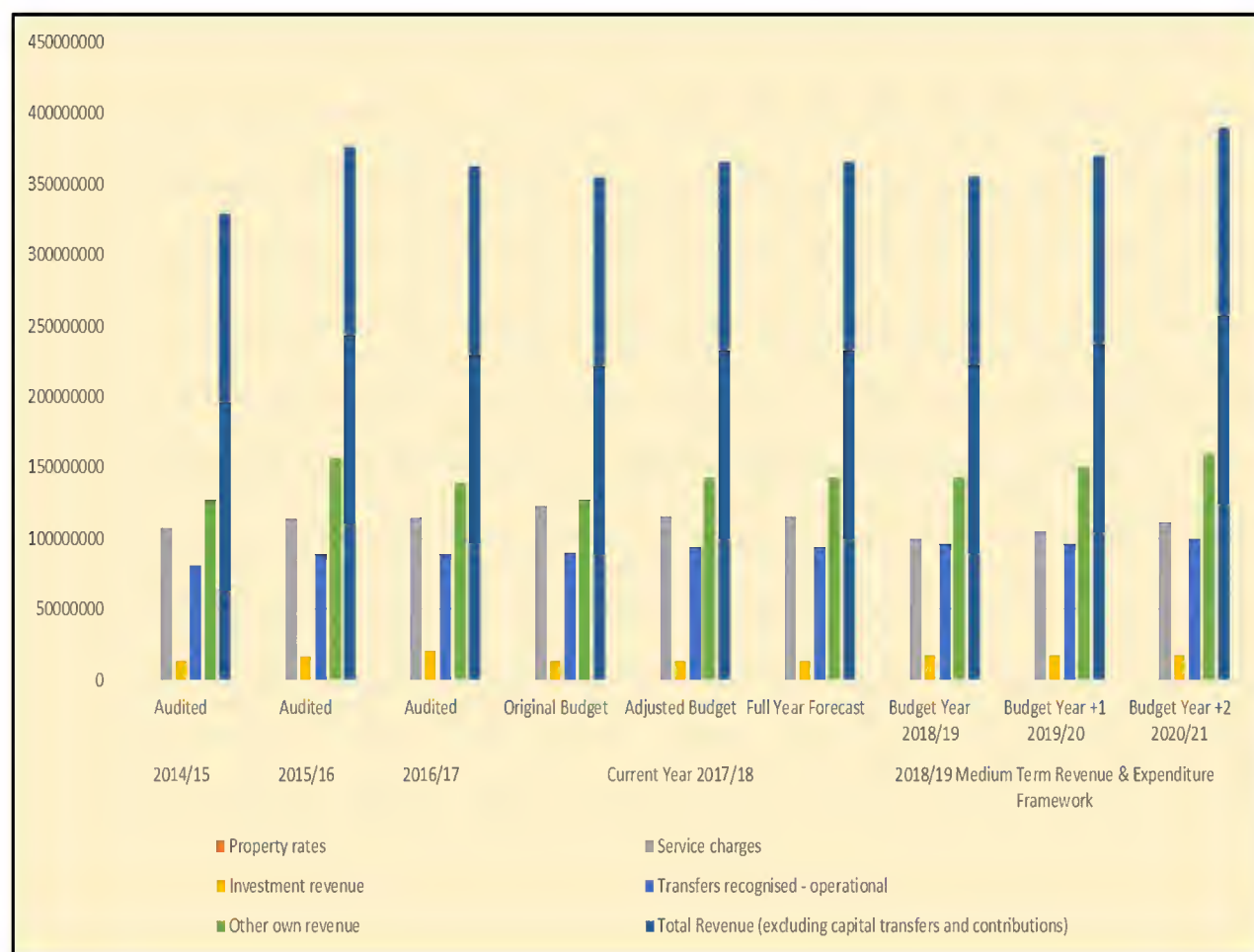
1.13 Overview of budget funding

1.13.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 26 Breakdown of the operating revenue over the medium-term

| DC1 West Coast - Table A1 Budget Summary | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousands | | | | | | | | | | |
| Financial Performance | | | | | | | | | | |
| Property rates | - | - | - | - | - | - | - | - | - | - |
| Service charges | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 99 089 | 104 859 | 111 740 |
| Investment revenue | 13 526 | 17 176 | 20 727 | 13 885 | 13 885 | 13 885 | 13 885 | 18 030 | 18 029 | 18 030 |
| Transfers recognised - operational | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 93 603 | 92 612 | 93 612 | 96 861 |
| Other own revenue | 126 627 | 156 685 | 138 305 | 127 544 | 142 269 | 142 269 | 142 269 | 142 890 | 150 159 | 159 827 |
| Total Revenue (excluding capital transfers and contributions) | 328 439 | 375 863 | 362 270 | 354 564 | 365 446 | 365 446 | 365 446 | 352 621 | 366 659 | 386 458 |

Figure 5 Breakdown of operating revenue over the 2018/19 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its operational revenue from bulk water services; agency services (Roads), operating grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.)

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of a 97 per cent annual collection rate for consumer revenue;
- National Treasury guidelines;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements.

The above principles guide the annual increase in the tariffs charged to the consumers and aligned to the economic forecasts.

The proposed tariff increases for the 2018/19 MTREF on the different revenue categories are:

Table 27 Proposed tariff increases over the medium-term

| Revenue category | 2018/19 proposed tariff increase | 2019/20 proposed tariff increase | 2020/21 proposed tariff increase | 2018/19 additional revenue for each 1% tariff increase | 2018/19 additional revenue owing to 2% tariff increases | 2018/19 Total Budgeted revenue |
|------------------|--|--|--|--|---|--------------------------------------|
| | % | % | % | R'000 | R'000 | R'000 |
| Water | 11.84 | 8.5 | 10 | 991 | 1,982 | 99,089 |
| Total | | | | 991 | 1,982 | 99,240 |

Services charges relating to bulk water constitutes the biggest component of the revenue basket of the municipality totaling R99.0 million for the 2018/19 financial year and increases to R111.7 million by 2020/21.

Operational grants and subsidies amount to R92.6 million, R93.6 million and R96.8 million for each of the respective financial years of the MTREF, or 26.17, 25.12 and 24.48 per cent of operating revenue.

Investment revenue contributes marginally to the revenue base with a budget allocation of R18.0 million for the respective three financial years of the 2018/19 MTREF. It should be noted that all cash are classified under cash and cash equivalents as per GRAP 24.

Table 28 Sources of capital revenue over the MTREF

| Vote Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|----------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Funded by: | | | | | | | | | | | |
| National Government | | 3 571 | - | - | - | - | - | - | - | - | - |
| Provincial Government | | - | - | - | 1 450 | 1 450 | 1 450 | 1 450 | - | - | - |
| District Municipality | | - | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 4 | 3 571 | - | - | 1 450 | 1 450 | 1 450 | 1 450 | - | - | - |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 12 584 | 6 440 | 10 852 | 7 515 | 7 885 | 7 885 | 7 885 | 3 355 | 1 303 | 1 250 |
| Total Capital Funding | 7 | 16 155 | 6 440 | 10 852 | 8 965 | 9 335 | 9 335 | 9 335 | 3 355 | 1 303 | 1 250 |

The above table is graphically represented as follows for the 2018/19 financial year.

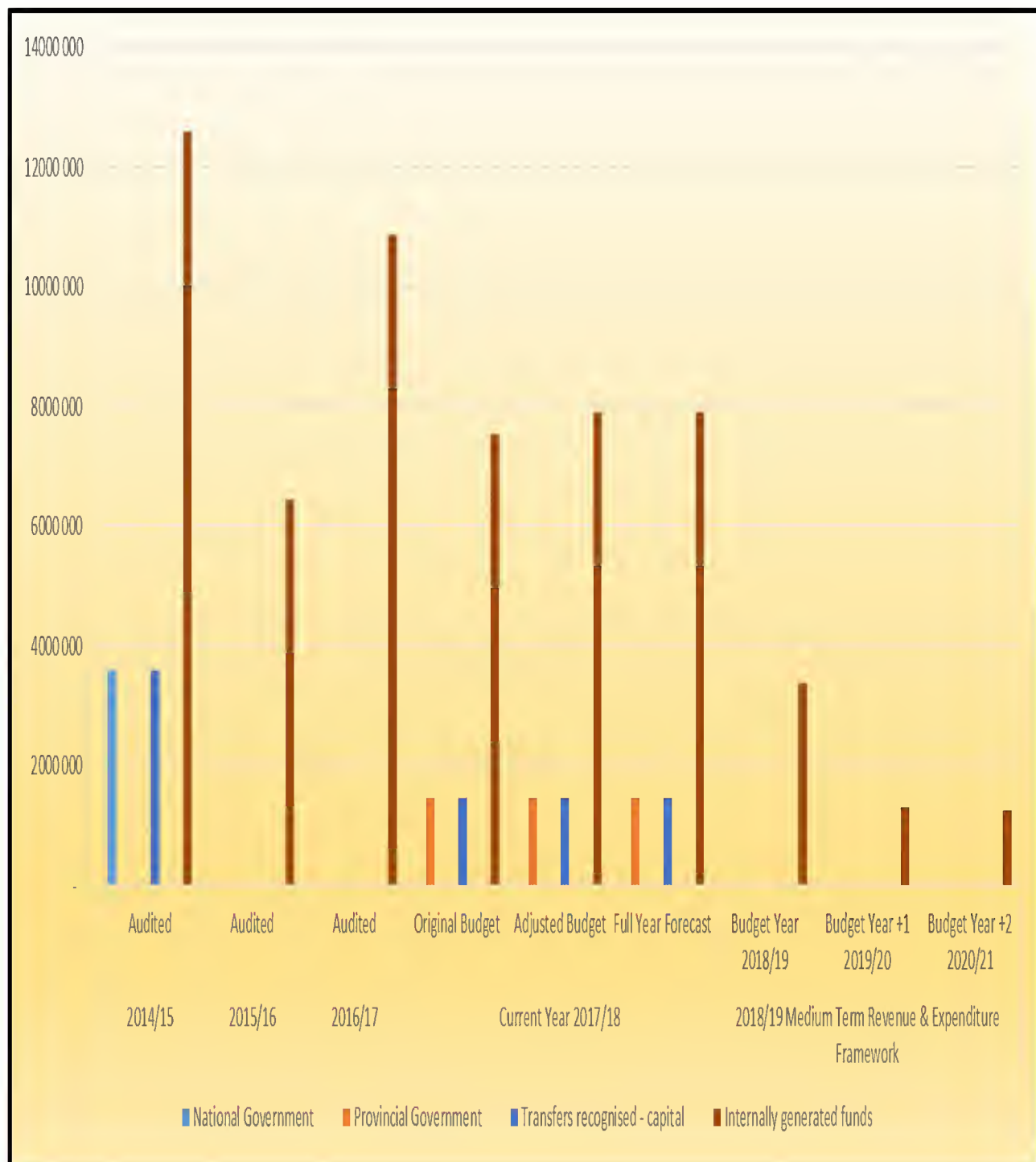


Figure 6 Sources of capital revenue for the 2018/19 financial year

Capital will be financed from internally generated funds.

The following table is a detailed analysis of the municipality's borrowing liability.

Table 29 MBRR Table SA 17 - Detail of borrowings

| DC1 West Coast - Supporting Table SA17 Borrowing | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Borrowing - Categorised by type | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Annuity and Bullet Loans | | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | — | — | — | — |
| Long-Term Loans (non-annuity) | | — | — | — | — | — | — | — | — | — |
| Local registered stock | | — | — | — | — | — | — | — | — | — |
| Instalment Credit | | — | — | — | — | — | — | — | — | — |
| Financial Leases | | — | — | — | — | — | — | — | — | — |
| PPP liabilities | | — | — | — | — | — | — | — | — | — |
| Finance Granted By Cap Equipment Supplier | | — | — | — | — | — | — | — | — | — |
| Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Non-Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Bankers Acceptances | | — | — | — | — | — | — | — | — | — |
| Financial derivatives | | — | — | — | — | — | — | — | — | — |
| Other Securities | | — | — | — | — | — | — | — | — | — |
| Municipality sub-total | 1 | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | — | — | — | — |
| Entities | | | | | | | | | | |
| Annuity and Bullet Loans | | — | — | — | — | — | — | — | — | — |
| Long-Term Loans (non-annuity) | | — | — | — | — | — | — | — | — | — |
| Local registered stock | | — | — | — | — | — | — | — | — | — |
| Instalment Credit | | — | — | — | — | — | — | — | — | — |
| Financial Leases | | — | — | — | — | — | — | — | — | — |
| PPP liabilities | | — | — | — | — | — | — | — | — | — |
| Finance Granted By Cap Equipment Supplier | | — | — | — | — | — | — | — | — | — |
| Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Non-Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Bankers Acceptances | | — | — | — | — | — | — | — | — | — |
| Financial derivatives | | — | — | — | — | — | — | — | — | — |
| Other Securities | | — | — | — | — | — | — | — | — | — |
| Entities sub-total | 1 | — | — | — | — | — | — | — | — | — |
| Total Borrowing | 1 | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | — | — | — | — |
| | | | | | | | | | | |
| Unspent Borrowing - Categorised by type | | | | | | | | | | |
| Parent municipality | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | — | — | — | — | — | — | — | — | — |
| Long-Term Loans (non-annuity) | | — | — | — | — | — | — | — | — | — |
| Local registered stock | | — | — | — | — | — | — | — | — | — |
| Instalment Credit | | — | — | — | — | — | — | — | — | — |
| Financial Leases | | — | — | — | — | — | — | — | — | — |
| PPP liabilities | | — | — | — | — | — | — | — | — | — |
| Finance Granted By Cap Equipment Supplier | | — | — | — | — | — | — | — | — | — |
| Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Non-Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Bankers Acceptances | | — | — | — | — | — | — | — | — | — |
| Financial derivatives | | — | — | — | — | — | — | — | — | — |
| Other Securities | | — | — | — | — | — | — | — | — | — |
| Municipality sub-total | 1 | — | — | — | — | — | — | — | — | — |
| Entities | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | — | — | — | — | — | — | — | — | — |
| Long-Term Loans (non-annuity) | | — | — | — | — | — | — | — | — | — |
| Local registered stock | | — | — | — | — | — | — | — | — | — |
| Instalment Credit | | — | — | — | — | — | — | — | — | — |
| Financial Leases | | — | — | — | — | — | — | — | — | — |
| PPP liabilities | | — | — | — | — | — | — | — | — | — |
| Finance Granted By Cap Equipment Supplier | | — | — | — | — | — | — | — | — | — |
| Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Non-Marketable Bonds | | — | — | — | — | — | — | — | — | — |
| Bankers Acceptances | | — | — | — | — | — | — | — | — | — |
| Financial derivatives | | — | — | — | — | — | — | — | — | — |
| Other Securities | | — | — | — | — | — | — | — | — | — |
| Entities sub-total | 1 | — | — | — | — | — | — | — | — | — |
| Total Unspent Borrowing | 1 | — | — | — | — | — | — | — | — | — |

The following graph illustrates the decrease in outstanding borrowing for the 2014/15 to 2020/21 period.

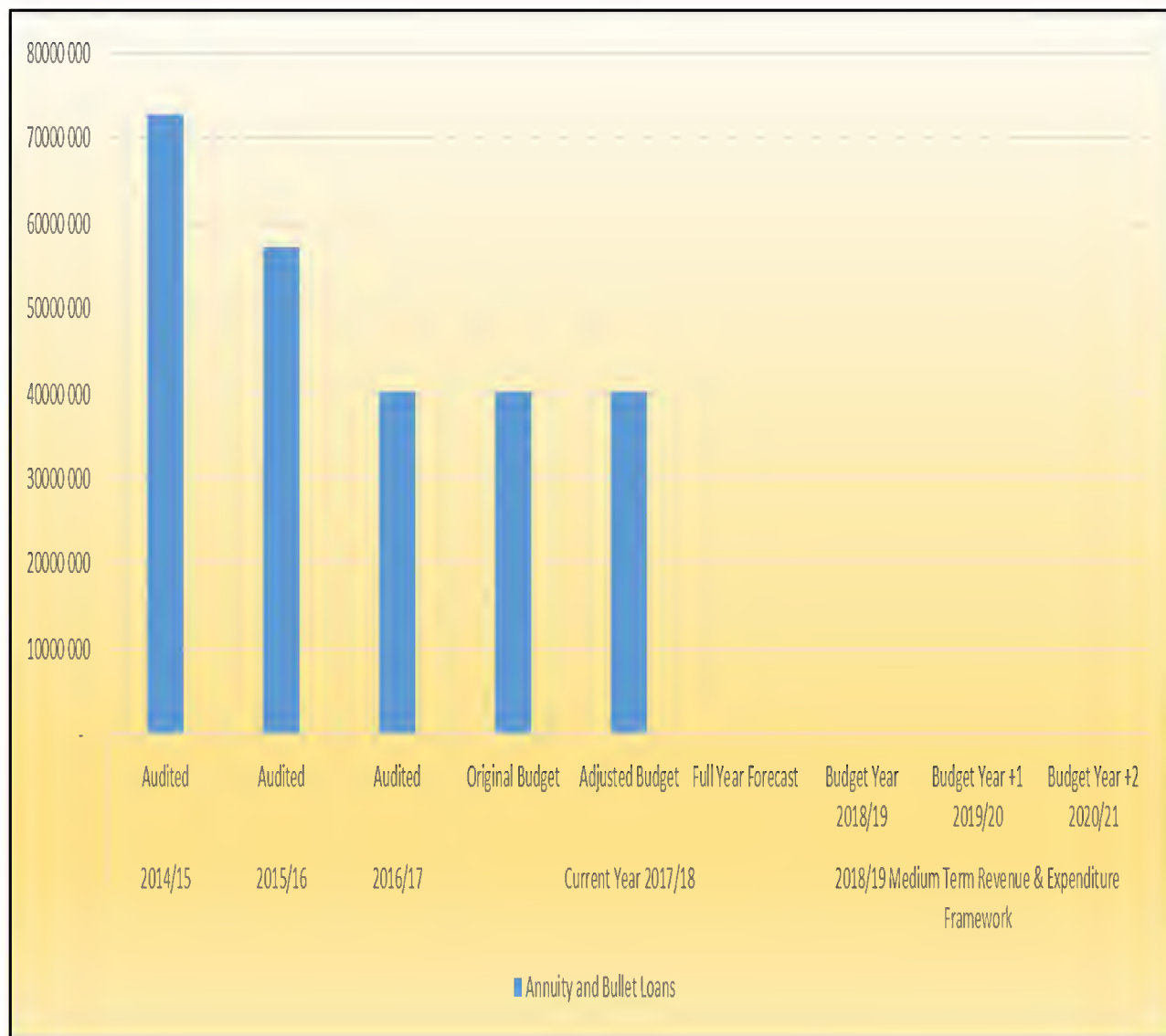


Figure 7 Growth in outstanding borrowing (long-term liabilities)

Due to the transfer of water services infrastructure assets and liabilities or borrowings to the respective local municipalities as at 30 June 2018 this budget does not provide for borrowings over the MTREF.

Table 30 MBRR Table SA 18 - Capital transfers and grants receipts

| DC1 West Coast - Supporting Table SA18 Transfers and grant receipts | | | | | | | | | | |
|---|------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| RECEIPTS: | 1, 2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 80 010 | 86 138 | 86 658 | 89 875 | 89 875 | 89 875 | 93 010 | 96 005 | 99 690 |
| Local Government Equitable Share | | 75 984 | 80 458 | 82 194 | 84 972 | 84 972 | 84 972 | 88 405 | 92 295 | 95 824 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 | 1 000 | 1 000 |
| Municipal Systems Improvement | | 934 | 787 | 143 | - | - | - | - | - | - |
| EPWP Incentive | | 1 000 | 1 000 | 1 036 | 1 100 | 1 100 | 1 100 | 1 047 | - | - |
| Rural asset management system | | - | 2 199 | 1 980 | 2 553 | 2 553 | 2 553 | 2 558 | 2 710 | 2 866 |
| fresh water tanks | | 842 | 444 | 55 | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 837 | 603 | 1 168 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Finance Management Capacity Building | | 837 | 551 | 271 | - | 498 | 498 | 360 | - | - |
| Capacity Building Health Services | | - | 51 | 129 | - | 264 | 264 | - | - | - |
| Finance Management Support | | - | - | 744 | 240 | 1 280 | 1 280 | 280 | 280 | - |
| Greenest Municipality Competition | | - | - | 25 | - | 75 | 75 | - | - | - |
| Finance Management Spacial Development | | - | - | - | - | 600 | 600 | - | - | - |
| Community Development Workers Support | | - | - | - | - | - | - | 37 | 37 | 37 |
| Fire Services Capacity Building | | - | - | - | - | - | - | 1 483 | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | 1 386 | 1 091 | - | 1 010 | 1 010 | - | - | - |
| Other | | - | 748 | 112 | - | - | - | - | - | - |
| Working for water | | - | 638 | 979 | - | 1 010 | 1 010 | - | - | - |
| Total Operating Transfers and Grants | 5 | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 95 170 | 96 322 | 99 727 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 3 571 | - | - | - | - | - | - | - | - |
| Regional Bulk Infrastructure | | 3 571 | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other capital transfers/grants [insert desc] | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | - | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| Fire Services Capacity Building Grant | | - | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| [insert description] | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 3 571 | - | - | 1 450 | 1 450 | 1 450 | - | - | - |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | | 84 418 | 88 127 | 88 917 | 91 565 | 95 053 | 95 053 | 95 170 | 96 322 | 99 727 |

1.13.2 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understanding for councilors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provided for as cash inflow based on actual performance. In other words the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 31 MBRR Table A7 - Budget cash flow statement

| DC1 West Coast - Table A7 Budgeted Cash Flows | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Property rates | | — | — | — | — | — | — | — | — | — | — |
| Service charges | | 107 439 | 113 875 | 114 321 | 123 020 | 115 689 | 115 689 | 115 689 | 100 637 | 104 859 | 111 740 |
| Other revenue | | 129 173 | 144 420 | 111 869 | 127 486 | 142 212 | 142 255 | 142 255 | 140 542 | 150 125 | 159 792 |
| Government - operating | 1 | 84 418 | 88 624 | 88 917 | 90 115 | 93 603 | 93 559 | 93 559 | 92 612 | 96 322 | 99 727 |
| Government - capital | 1 | — | — | — | 1 450 | 1 450 | 1 450 | 1 450 | 2 558 | — | — |
| Interest | | 13 526 | 17 176 | 20 727 | 13 942 | 13 942 | 13 942 | 13 942 | 18 030 | 18 062 | 18 065 |
| Dividends | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (265 199) | (306 038) | (294 886) | (324 339) | (332 585) | (312 252) | (312 252) | (341 230) | (361 748) | (384 684) |
| Finance charges | | (10 454) | (8 943) | (7 276) | (8 455) | (8 455) | (8 032) | (8 032) | (165) | (173) | (182) |
| Transfers and Grants | 1 | — | — | — | (350) | (2 616) | (2 233) | (2 233) | (2 675) | (2 421) | (2 532) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 58 904 | 49 113 | 33 671 | 22 870 | 23 240 | 44 379 | 44 379 | 10 309 | 5 027 | 1 926 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 695 | 251 | 176 | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current debtors | | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) other non-current receivables | | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current investments | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | |
| Capital assets | | (16 155) | (6 419) | (10 836) | (8 965) | (9 335) | (9 343) | (9 343) | (3 355) | (1 303) | (1 250) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (15 460) | (6 168) | (10 660) | (8 965) | (9 335) | (9 343) | (9 343) | (3 355) | (1 303) | (1 250) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | — | — | — | — | — | — | — | — | — | — |
| Borrowing long term/refinancing | | — | — | — | — | — | — | — | — | — | — |
| Increase (decrease) in consumer deposits | | — | — | — | — | — | — | — | — | — | — |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (13 516) | (14 998) | (15 492) | (9 299) | (9 299) | (17 004) | (17 004) | — | — | — |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (13 516) | (14 998) | (15 492) | (9 299) | (9 299) | (17 004) | (17 004) | — | — | — |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 29 929 | 27 948 | 7 519 | 4 606 | 4 606 | 18 033 | 18 033 | 6 954 | 3 724 | 676 |
| Cash/cash equivalents at the year begin: | 2 | 169 038 | 198 967 | 226 915 | 226 915 | 226 915 | 234 434 | 234 434 | 252 467 | 259 421 | 263 144 |
| Cash/cash equivalents at the year end: | 2 | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |

The above table shows that cash and cash equivalents of the municipality equals a positive cash balance of R259.4 million in 2014/15 to R263.8 million in 2020/21.

1.13.3 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 64 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected).

Table 32 MBRR Table A8 - Cash backed reserves/accumulated surplus reconciliation

| DC1 West Coast - Table A8 Cash backed reserves/accumulated surplus reconciliation | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| Cash and investments available | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | 4 827 | (2 051) | (1 998) |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 264 248 | 261 094 | 261 823 |
| Application of cash and investments | | | | | | | | | | | |
| Unspent conditional transfers | | 366 | 1 484 | 1 713 | - | - | - | - | - | - | - |
| Unspent borrowing | | - | - | - | - | - | - | - | - | - | - |
| Statutory requirements | 2 | - | - | - | - | - | - | - | - | - | - |
| Other working capital requirements | 3 | (3 336) | (12 824) | (30 956) | 48 117 | 48 117 | (20 213) | (20 213) | (10 398) | (19 988) | (20 046) |
| Other provisions | | 72 279 | 78 327 | 78 483 | 75 101 | 75 101 | 76 518 | 76 518 | 76 518 | 76 518 | 76 518 |
| Long term investments committed | 4 | - | - | - | - | - | - | - | - | - | - |
| Reserves to be backed by cash/investments | 5 | - | - | - | - | - | - | - | - | - | - |
| Total Application of cash and investments: | | 69 309 | 66 987 | 49 239 | 123 218 | 123 218 | 56 305 | 56 305 | 66 120 | 56 530 | 56 472 |
| Surplus(shortfall) | | 129 659 | 159 928 | 185 195 | 108 303 | 108 303 | 196 162 | 196 162 | 198 128 | 204 564 | 205 351 |

From the above table it can be seen that the cash available total R198.1 million in the 2018/19 financial year and increases to R205.3 million by 2020/21. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business, but this practice has been discontinued.

- There is no unspent borrowing from the previous financial years. In terms of the municipality's Borrowing and Investments Policy, borrowings are only drawn down once the expenditure has been incurred against the particular project. Unspent borrowing is ring-fenced and reconciled on a monthly basis to ensure no unnecessary liabilities are incurred.
- Against other provisions an amount R76.5 million has been provided for the MTREF. This liability is informed by, amongst others, the supplementary post-retirement medical liability. The actuarial valuations are done at each reporting date

It can be concluded that the municipality has a surplus against the cash backed and accumulated surpluses reconciliation. The 2018/19 MTREF has been informed by ensuring the financial plan meets the minimum requirements of the MFMA.

The following graph supplies an analysis of the activities relating cash and cash equivalent over a seven year perspective.

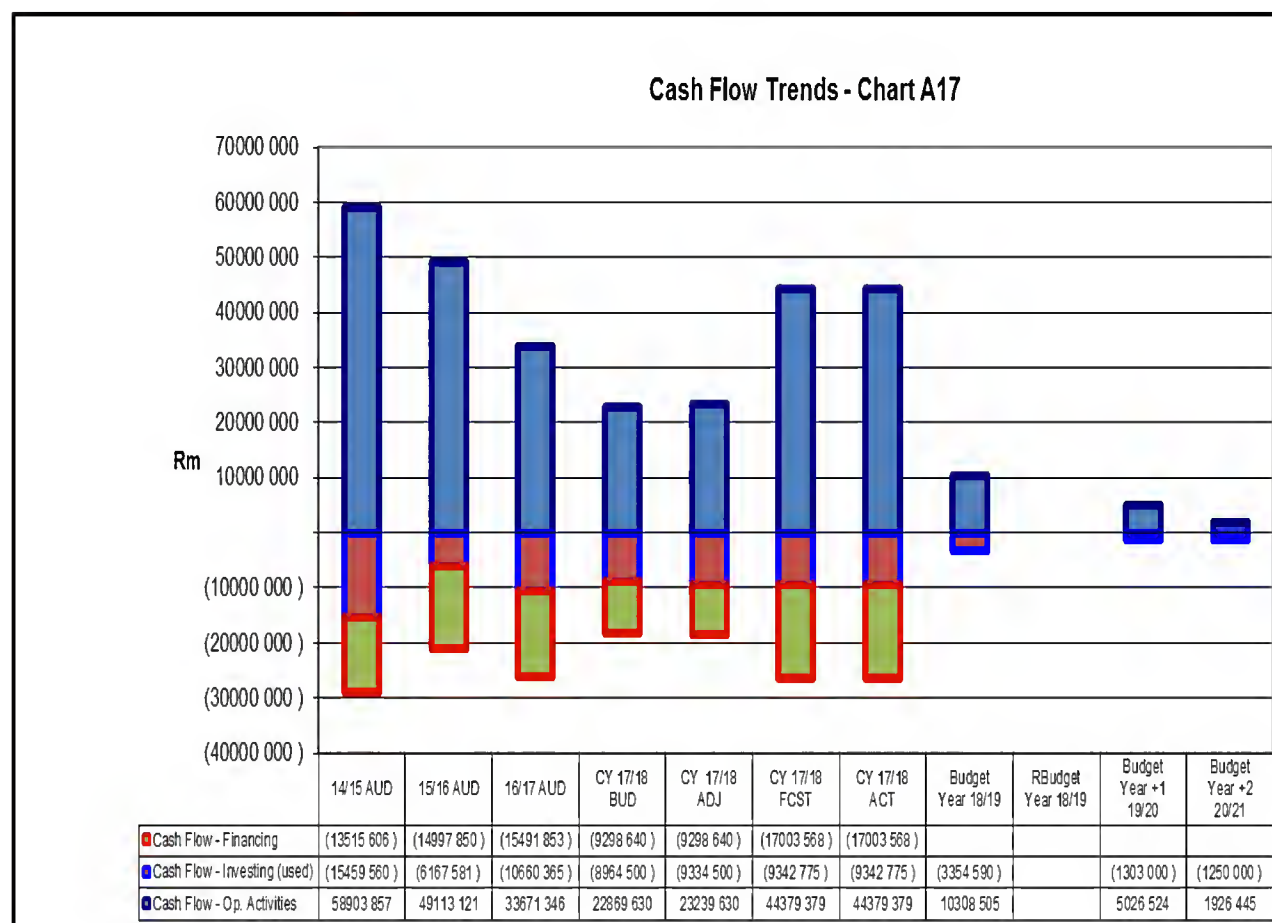


Figure 8 Cash and cash equivalents activities

1.13.4 Funding compliance measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the

municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below.

Table 33 MBRR SA10 – Funding compliance measurement

| DC1 West Coast Supporting Table SA10 Funding measurement | | | | | | | | | | | | |
|---|--------------|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | MFMA section | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Funding measures | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 198 967 | 226 915 | 234 434 | 231 521 | 231 521 | 252 467 | 252 467 | 259 421 | 263 144 | 263 821 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 129 659 | 159 928 | 185 195 | 108 303 | 108 303 | 196 162 | 196 162 | 198 128 | 204 564 | 205 351 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 9.0 | 9.0 | 9.8 | 8.6 | 8.2 | 9.7 | 9.7 | 9.1 | 8.7 | 8.2 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Service charge rev % change - macro CPI target exclusive | 18(1)a,(2) | 5 | N.A. | (0.0%) | (5.6%) | 1.6% | (12.0%) | (6.0%) | (6.0%) | (20.3%) | (0.2%) | 0.6% |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 101.1% | 95.5% | 89.5% | 100.0% | 100.0% | 100.0% | 100.0% | 99.7% | 100.0% | 100.0% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 0.0% | 0.0% | 0.0% | 1.3% | 1.3% | 1.3% | 1.3% | 0.8% | 0.8% | 0.7% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 100.0% | 99.7% | 99.9% | 100.0% | 100.0% | 100.1% | 100.1% | 100.0% | 100.0% | 100.0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100.0% | 100.0% | 100.0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | (18.2%) | 144.5% | (85.5%) | 0.0% | 94.7% | 0.0% | 70.1% | 64.4% | 21.8% |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 19.8% | 3.3% | (39.1%) | 0.0% | 64.1% | 0.0% | 64.1% | 0.0% | 0.0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 15.9% | 26.6% | 18.3% | 3.3% | 3.3% | 12.7% | 12.7% | 13.4% | 14.9% | 17.0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 0.0% | 0.0% | 0.0% | 37.3% | 35.8% | 34.0% | 0.0% | 0.0% | 0.0% | 0.0% |

1.13.4.1 Cash/cash equivalent position

The municipality's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

The forecasted cash and cash equivalents for the 2018/19 MTREF shows R259.4 million, R263.1 million and R263.8 million for each respective financial year.

1.13.4.2 Cash less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 16, on page 30. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

1.13.4.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the municipality to meet monthly payments as and when they fall due. Notably, the ratio is steady.

1.13.4.4 Surplus/deficit

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year. For the 2018/19 MTREF the indicative outcome is a surplus of R1.3 million.

It needs to be noted that a surplus does not necessarily mean that the budget is funded from a cash flow perspective and the first two measures in the table are therefore critical.

1.13.4.5 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyze the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 100 per cent for each of the respective financial years. Given that the assumed collection rate was based on a 97 per cent performance target, the cash flow statement has been conservatively determined. Should performance with the mid-year review and adjustments, be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

1.13.4.6 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment has to be increased to offset under-collection of billed revenues. Considering the municipality is a bulk water supplier to local municipalities this ratio is 0.8%.

1.13.4.7 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. The municipality aims to keep this as low as possible through strict compliance with the legislative requirement that debtors be paid within 30 days.

1.13.4.8 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. It can be seen that borrowing equates to 0 per cent of own funded capital.

1.13.4.9 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DORA) have been budgeted for. The municipality has budgeted for all transfers.

1.13.4.10 Consumer debtors change (Current and Non-current)

The purpose of these measures is to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position.

1.13.4.11 Repairs and maintenance expenditure level to PPE

This measure for 2018/19 is 13.4% and increases to 17.0% in 2020/21. Details of the municipality's strategy pertaining to asset management and repairs and maintenance are contained in Table 49 MBRR SA34c on page 79.

1.14 Expenditure on grants and reconciliations of unspent funds

Table 34 MBRR SA19 - Expenditure on transfers and grant programs

| DC1 West Coast - Supporting Table SA19 Expenditure on transfers and grant programme | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| EXPENDITURE: | 1 | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 80 010 | 86 138 | 86 658 | 89 875 | 89 875 | 89 875 | 93 010 | 96 005 | 99 690 |
| Local Government Equitable Share | | 75 984 | 80 458 | 82 194 | 84 972 | 84 972 | 84 972 | 88 405 | 92 295 | 95 824 |
| Finance Management | | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 250 | 1 000 | 1 000 | 1 000 |
| Municipal Systems Improvement | | 934 | 787 | 143 | — | — | — | — | — | — |
| EPWP Incentive | | 1 000 | 1 000 | 1 036 | 1 100 | 1 100 | 1 100 | 1 047 | — | — |
| Rural asset management system | | — | 2 199 | 1 980 | 2 553 | 2 553 | 2 553 | 2 558 | 2 710 | 2 866 |
| fresh water tanks | | 842 | 444 | 55 | — | — | — | — | — | — |
| Other | | — | — | — | — | — | — | — | — | — |
| Provincial Government: | | 837 | 603 | 1 168 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Finance Management Capacity Building | | 837 | 551 | 271 | — | 498 | 498 | 360 | — | — |
| Capacity Building Health Services | | — | 51 | 129 | — | 264 | 264 | — | — | — |
| Finance Management Support | | — | — | 744 | 240 | 1 280 | 1 280 | 280 | 280 | — |
| Greenest Municipality Competition | | — | — | 25 | — | 75 | 75 | — | — | — |
| Community Development Workers Support | | — | — | — | — | — | — | 37 | 37 | 37 |
| Finance Management Spatial Development | | — | — | — | — | 600 | 600 | — | — | — |
| Fire Services Capacity Building | | — | — | — | — | — | — | 1 483 | — | — |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | — | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| Other grant providers: | | — | 1 386 | 1 091 | — | 1 010 | 1 010 | — | — | — |
| Other | | — | 748 | 112 | — | — | — | — | — | — |
| Working for water | | — | 638 | 979 | — | 1 010 | 1 010 | — | — | — |
| Total operating expenditure of Transfers and Grants | | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 95 170 | 96 322 | 99 727 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 3 571 | — | — | — | — | — | — | — | — |
| Regional Bulk Infrastructure | | 3 571 | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| Other capital transfers/grants [insert desc] | | — | — | — | — | — | — | — | — | — |
| Provincial Government: | | — | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| Fire Services Capacity Building Grant | | — | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| District Municipality: | | — | — | — | — | — | — | — | — | — |
| [insert description] | | — | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| Other grant providers: | | — | — | — | — | — | — | — | — | — |
| Other | | — | — | — | — | — | — | — | — | — |
| | | — | — | — | — | — | — | — | — | — |
| Total capital expenditure of Transfers and Grants | | 3 571 | — | — | 1 450 | 1 450 | 1 450 | — | — | — |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 84 418 | 88 127 | 88 917 | 91 565 | 95 053 | 95 053 | 95 170 | 96 322 | 99 727 |

Table 35 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds

| DC1 West Coast - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | 80 010 | 86 138 | 86 658 | 89 875 | 89 875 | 89 875 | 93 010 | 96 005 | 99 690 |
| Conditions met - transferred to revenue | | 80 010 | 86 138 | 86 658 | 89 875 | 89 875 | 89 875 | 93 010 | 96 005 | 99 690 |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | 837 | 603 | 1 168 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Conditions met - transferred to revenue | | 837 | 603 | 1 168 | 240 | 2 718 | 2 718 | 2 160 | 317 | 37 |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | 1 386 | 1 091 | – | 1 010 | 1 010 | – | – | – |
| Conditions met - transferred to revenue | | – | 1 386 | 1 091 | – | 1 010 | 1 010 | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Total operating transfers and grants revenue | | 80 847 | 88 127 | 88 917 | 90 115 | 93 603 | 93 603 | 95 170 | 96 322 | 99 727 |
| Total operating transfers and grants - CTBM | 2 | – | – | – | – | – | – | – | – | – |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| National Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | 3 571 | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | 3 571 | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Provincial Government: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | 1 450 | 1 450 | 1 450 | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | 1 450 | 1 450 | 1 450 | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| District Municipality: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Other grant providers: | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | – | – | – | – | – | – | – |
| Current year receipts | | – | – | – | – | – | – | – | – | – |
| Conditions met - transferred to revenue | | – | – | – | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | – | – | – | – | – | – | – | – |
| Total capital transfers and grants revenue | | 3 571 | – | – | 1 450 | 1 450 | 1 450 | – | – | – |
| Total capital transfers and grants - CTBM | 2 | – | – | – | – | – | – | – | – | – |
| TOTAL TRANSFERS AND GRANTS REVENUE | | 84 418 | 88 127 | 88 917 | 91 565 | 95 053 | 95 053 | 95 170 | 96 322 | 99 727 |
| TOTAL TRANSFERS AND GRANTS - CTBM | | – | – | – | – | – | – | – | – | – |

1.15 Councillor and employee benefits

Table 36 MBRR SA22 - Summary of councillor and staff benefits

| DC1 West Coast - Supporting Table SA22 Summary councillor and staff benefits | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Summary of Employee and Councillor remuneration | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | A | B | C | D | E | F | G | H | I |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 4 783 | 4 431 | 4 409 | 4 671 | 4 671 | 4 437 | 4 811 | 5 124 | 5 444 |
| Pension and UIF Contributions | | 241 | 274 | 224 | 228 | 228 | 217 | 254 | 270 | 287 |
| Medical Aid Contributions | | 114 | 113 | 107 | 107 | 107 | 102 | 133 | 141 | 150 |
| Motor Vehicle Allowance | | 482 | 488 | 611 | 726 | 726 | 690 | 733 | 780 | 829 |
| Cellphone Allowance | | 218 | 243 | 283 | 271 | 271 | 257 | 475 | 506 | 538 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 45 | 604 | – | – | – | – | – | – | – |
| Sub Total - Councillors | | 5 883 | 6 153 | 5 633 | 6 003 | 6 003 | 5 703 | 6 405 | 6 822 | 7 248 |
| % increase | 4 | | 4.6% | (8.4%) | 6.6% | – | (5.0%) | 12.3% | 6.5% | 6.3% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 4 332 | 4 650 | 4 775 | 5 336 | 5 336 | 5 069 | 4 582 | 4 880 | 5 185 |
| Pension and UIF Contributions | | 340 | 417 | 349 | 415 | 415 | 395 | 179 | 190 | 202 |
| Medical Aid Contributions | | 117 | 127 | 137 | 145 | 145 | 138 | 88 | 94 | 100 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | 246 | 263 | 160 | 320 | 320 | 304 | 446 | 472 | 501 |
| Motor Vehicle Allowance | | 462 | 462 | 612 | 497 | 497 | 472 | 414 | 441 | 468 |
| Cellphone Allowance | 3 | 81 | 64 | 81 | 81 | 81 | 77 | 86 | 92 | 98 |
| Housing Allowances | 3 | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | 3 | 73 | 2 | 253 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | 6 | – | – | – | 1 860 | 1 860 | 1 767 | 1 280 | 885 | 885 |
| Sub Total - Senior Managers of Municipality | | 5 650 | 5 985 | 6 368 | 8 654 | 8 654 | 8 222 | 7 076 | 7 055 | 7 439 |
| % increase | 4 | | 5.9% | 6.4% | 35.9% | – | (5.0%) | (13.9%) | (0.3%) | 5.4% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 74 535 | 79 234 | 84 289 | 95 134 | 96 244 | 91 888 | 100 182 | 107 463 | 115 677 |
| Pension and UIF Contributions | | 13 209 | 13 860 | 15 267 | 17 320 | 17 163 | 16 305 | 18 624 | 20 020 | 21 486 |
| Medical Aid Contributions | | 4 163 | 5 407 | 6 557 | 8 021 | 7 889 | 7 495 | 7 997 | 8 517 | 8 980 |
| Overtime | | 6 011 | 7 222 | 8 774 | 10 264 | 9 670 | 9 491 | 12 169 | 13 753 | 14 565 |
| Performance Bonus | | 2 182 | 2 323 | 6 908 | 7 775 | 7 613 | 7 232 | 8 263 | 8 979 | 9 637 |
| Motor Vehicle Allowance | 3 | 6 659 | 6 692 | 6 617 | 7 323 | 3 833 | 6 921 | 4 318 | 4 667 | 5 033 |
| Cellphone Allowance | 3 | 849 | 838 | 785 | 608 | 659 | 626 | 689 | 689 | 689 |
| Housing Allowances | 3 | 480 | 1 252 | 1 245 | 1 442 | 1 442 | 1 369 | 1 495 | 1 592 | 1 699 |
| Other benefits and allowances | 3 | 6 253 | 11 547 | 9 989 | 3 851 | 7 373 | 3 340 | 7 943 | 8 185 | 8 607 |
| Payments in lieu of leave | | – | – | 835 | 1 565 | 1 565 | 1 487 | 1 565 | 1 465 | 1 341 |
| Long service awards | | 1 241 | 1 349 | 1 364 | 1 416 | 1 416 | 1 345 | 2 122 | 1 909 | 1 900 |
| Post-retirement benefit obligations | 6 | 11 403 | 10 324 | 6 986 | 4 699 | 4 699 | 4 464 | 4 308 | 3 890 | 3 918 |
| Sub Total - Other Municipal Staff | | 126 985 | 140 048 | 149 615 | 159 417 | 159 565 | 151 963 | 169 674 | 181 127 | 193 530 |
| % increase | 4 | | 10.3% | 6.8% | 6.6% | 0.1% | (4.8%) | 11.7% | 6.8% | 6.8% |
| Total Parent Municipality | | 138 518 | 152 186 | 161 616 | 174 074 | 174 222 | 165 888 | 183 155 | 195 004 | 208 217 |

Table 37 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillor's/ senior managers)

| DC1 West Coast - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers) | | | | | | | | |
|--|-------------|------------|------------------|----------------------|-------------------|----------------------------|-------------------------|----------------------|
| Disclosure of Salaries, Allowances & Benefits 1. | Ref | No. | Salary | Contributions | Allowances | Performance Bonuses | In-kind benefits | Total Package |
| Rand per annum | | | | 1. | | | | 2. |
| Councillors | 3 | | | | | | | |
| Speaker | 4 | | 505 293 | 137 918 | 111 710 | | | 754 921 |
| Chief Whip | | | 257 976 | 85 124 | 63 532 | | | 406 632 |
| Executive Mayor | | | 824 460 | 46 965 | 60 350 | | | 931 775 |
| Deputy Executive Mayor | | | 538 974 | - | 215 945 | | | 754 919 |
| Executive Committee | | | 1 225 311 | - | 242 105 | | | 1 467 416 |
| Total for all other councillors | | | 1 459 365 | 116 310 | 514 143 | | | 2 089 818 |
| Total Councillors | 8 | - | 4 811 379 | 386 317 | 1 207 785 | | | 6 405 481 |
| Senior Managers of the Municipality | 5 | | | | | | | |
| Municipal Manager (MM) | | | 1 218 070 | 39 846 | 149 999 | 117 326 | | 1 525 241 |
| Chief Finance Officer | | | 1 261 227 | 1 910 | 50 357 | 109 459 | | 1 422 953 |
| Director : Corporate and Community Services | | | 991 884 | 171 611 | 149 997 | 109 458 | | 1 422 950 |
| Director : Technical Services | | | 1 110 862 | 54 296 | 149 999 | 109 459 | | 1 424 616 |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| List of each official with packages >= senior manager | | | | | | | | |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| Total Senior Managers of the Municipality | 8,10 | - | 4 582 043 | 267 663 | 500 352 | 445 702 | | 5 795 760 |
| A Heading for Each Entity | 6,7 | | | | | | | |
| List each member of board by designation | | | | | | | | |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| | | | - | - | - | - | | - |
| Total for municipal entities | 8,10 | - | - | - | - | - | | - |
| TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION | 10 | - | 9 393 422 | 653 980 | 1 708 137 | 445 702 | | 12 201 241 |

Table 38 MBRR SA24 – Summary of personnel numbers

| DC1 West Coast - Supporting Table SA24 Summary of personnel numbers | | | | | | | | | | | |
|---|--|-------|-----------|---------------------|--------------------|----------------------|---------------------|--------------------|---------------------|---------------------|--------------------|
| Summary of Personnel Numbers | | Ref | 2016/17 | | | Current Year 2017/18 | | | Budget Year 2018/19 | | |
| Number | | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| Municipal Council and Boards of Municipal Entities | | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | | 24 | 10 | 14 | 24 | 10 | 14 | 25 | 10 | 15 |
| Board Members of municipal entities | | 4 | - | - | - | - | - | - | - | - | - |
| Municipal employees | | 5 | - | - | - | - | - | - | - | - | - |
| Municipal Manager and Senior Managers | | 3 | 4 | 4 | - | 4 | 4 | - | 4 | 4 | - |
| Other Managers | | 7 | 18 | 18 | - | 18 | 18 | - | 17 | 17 | - |
| Professionals | | | 185 | 183 | 176 | 185 | 183 | 176 | 262 | 179 | 83 |
| Finance | | | 22 | 22 | 5 | 22 | 22 | 5 | 26 | 24 | 2 |
| Spatial/town planning | | | 1 | 1 | - | 1 | 1 | - | 1 | 1 | - |
| Information Technology | | | 2 | 2 | - | 2 | 2 | - | 2 | 2 | - |
| Roads | | | - | - | - | - | - | - | - | - | - |
| Electricity | | | - | - | - | - | - | - | - | - | - |
| Water | | | - | - | - | - | - | - | - | - | - |
| Sanitation | | | - | - | - | - | - | - | - | - | - |
| Refuse | | | - | - | - | - | - | - | - | - | - |
| Other | | | 160 | 158 | 171 | 160 | 158 | 171 | 233 | 152 | 81 |
| Technicians | | | 331 | 308 | 23 | 331 | 308 | 23 | 337 | 286 | 51 |
| Finance | | | - | - | - | - | - | - | - | - | - |
| Spatial/town planning | | | - | - | - | - | - | - | - | - | - |
| Information Technology | | | - | - | - | - | - | - | - | - | - |
| Roads | | | 225 | 204 | 21 | 225 | 204 | 21 | 243 | 198 | 45 |
| Electricity | | | - | - | - | - | - | - | 94 | 88 | 6 |
| Water | | | 106 | 104 | 2 | 106 | 104 | 2 | - | - | - |
| Sanitation | | | - | - | - | - | - | - | - | - | - |
| Refuse | | | - | - | - | - | - | - | - | - | - |
| Other | | | - | - | - | - | - | - | - | - | - |
| Clerks (Clerical and administrative) | | | - | - | - | - | - | - | - | - | - |
| Service and sales workers | | | - | - | - | - | - | - | - | - | - |
| Skilled agricultural and fishery workers | | | - | - | - | - | - | - | - | - | - |
| Craft and related trades | | | - | - | - | - | - | - | - | - | - |
| Plant and Machine Operators | | | 28 | 27 | 1 | 28 | 27 | 1 | 27 | 27 | - |
| Elementary Occupations | | | - | - | - | - | - | - | - | - | - |
| TOTAL PERSONNEL NUMBERS | | 9 | 590 | 550 | 214 | 590 | 550 | 214 | 672 | 523 | 149 |
| % increase | | | | | | - | - | - | 13.9% | (4.9%) | (30.4%) |
| Total municipal employees headcount | | 6, 10 | - | - | - | - | - | - | - | - | - |
| Finance personnel headcount | | 8, 10 | 28 | 27 | 5 | 28 | 27 | 5 | 30 | 28 | 2 |
| Human Resources personnel headcount | | 8, 10 | 6 | 5 | 1 | 6 | 5 | 1 | 5 | 5 | - |

Monthly targets for revenue, expenditure and cash flow

Table 39 MBRR SA25 - Budgeted monthly revenue and expenditure

| DC1 West Coast - Supporting Table SA25 Budgeted monthly revenue and expenditure | | | | | | | | | | | | | | | | |
|--|----------|---------------------|----------------|----------------|----------------|-----------------|---------------|----------------|---------------|---------------|-----------------|-----------------|----------------|---|------------------------|------------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | |
| Property rates | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Service charges - electricity revenue | | 60 | 70 | 61 | 53 | 49 | 41 | 50 | 42 | 39 | 52 | 52 | 52 | 620 | 858 | 858 |
| Service charges - water revenue | | 9 112 | 9 358 | 8 352 | 8 444 | 7 894 | 8 556 | 8 482 | 8 423 | 7 405 | 7 472 | 7 415 | 7 415 | 98 327 | 103 860 | 110 740 |
| Service charges - sanitation revenue | | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 83 | 82 | 82 |
| Service charges - refuse revenue | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 60 | 60 |
| Service charges - other | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | 213 | 214 | 247 | 224 | 214 | 129 | 295 | 220 | 240 | 226 | 226 | 226 | 2 674 | 2 764 | 2 864 |
| Interest earned - external investments | | 310 | 60 | 462 | 266 | 230 | 1 484 | 2 101 | 187 | 188 | 3 592 | 208 | 8 923 | 18 030 | 18 029 | 18 030 |
| Interest earned - outstanding debtors | | 1 | 2 | 5 | 2 | 2 | 2 | 2 | 2 | 5 | 3 | 3 | 3 | 33 | 33 | 35 |
| Dividends received | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 0 | – | – | 1 | 0 | 0 | 0 | 0 | 0 | 0 | – | – | 1 | 1 | 1 |
| Licences and permits | | 10 | 16 | 15 | 34 | 40 | 12 | 14 | 40 | 96 | 11 | 11 | 11 | 310 | 311 | 312 |
| Agency services | | 9 242 | 7 932 | 10 755 | 13 570 | 15 285 | 11 882 | 11 021 | 15 860 | 15 860 | (398) | – | 13 650 | 124 660 | 131 110 | 139 705 |
| Transfers and subsidies | | 37 175 | 1 422 | 179 | 187 | 392 | 29 668 | 179 | 211 | 22 245 | 176 | 336 | 443 | 92 612 | 93 612 | 96 861 |
| Other revenue | | 1 387 | 1 171 | 1 119 | 1 187 | 1 119 | 1 115 | 1 571 | 1 181 | 1 241 | 1 267 | 1 227 | 1 625 | 15 211 | 15 939 | 16 910 |
| Gains on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | 57 522 | 20 255 | 21 208 | 23 999 | 25 237 | 52 901 | 23 728 | 26 179 | 47 330 | 12 413 | 9 489 | 32 360 | 352 621 | 366 659 | 386 458 |
| Expenditure By Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 13 324 | 13 324 | 13 324 | 13 324 | 22 032 | 13 324 | 13 324 | 13 324 | 14 767 | 13 324 | 13 324 | 20 035 | 176 750 | 188 182 | 200 969 |
| Remuneration of councillors | | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 6 405 | 6 822 | 7 248 |
| Debt impairment | | – | – | – | – | – | – | – | – | – | – | – | 800 | 800 | 800 | 800 |
| Depreciation & asset impairment | | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 619 | 7 427 | 7 503 | 7 503 |
| Finance charges | | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 165 | 173 | 182 |
| Bulk purchases | | 2 674 | 777 | – | – | 1 556 | – | 844 | 1 490 | – | 571 | 664 | 3 687 | 12 262 | 13 489 | 14 837 |
| Other materials | | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 778 | 57 326 | 58 312 | 61 541 |
| Contracted services | | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 679 | 20 141 | 20 923 | 21 436 |
| Transfers and subsidies | | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 2 675 | 2 421 | 2 532 |
| Other expenditure | | 8 390 | 6 277 | 5 570 | 5 175 | 5 342 | 5 940 | 6 564 | 4 123 | 6 261 | 3 724 | 6 266 | 6 262 | 69 693 | 74 020 | 78 652 |
| Loss on disposal of PPE | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 32 232 | 28 223 | 26 739 | 26 344 | 36 775 | 27 109 | 28 576 | 26 782 | 28 872 | 25 463 | 28 099 | 38 630 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) | | 25 290 | (7 968) | (5 531) | (2 345) | (11 538) | 25 792 | (4 849) | (603) | 18 458 | (13 051) | (18 610) | (6 270) | (1 224) | (5 987) | (9 243) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | – | 175 | 135 | 464 | 173 | 214 | – | 321 | 135 | – | – | 941 | 2 558 | 2 710 | 2 866 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |
| Taxation | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) | 1 | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |

Table 40 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

| DC1 West Coast - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote) | | | | | | | | | | | | | | | | | |
|--|--|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|--------|----------|----------|---|---------------------|------------------------|------------------------|
| Description | | Ref | Budget Year 2018/19 | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | | |
| R thousand | | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Revenue by Vote | | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | | 30 | 30 | 30 | 30 | 46 | 33 | 33 | 33 | 33 | 33 | 33 | 33 | 397 | 37 | 37 |
| Vote 2 - FINANCE | | | 31 898 | 1 305 | 1 687 | 1 570 | 1 583 | 26 717 | 3 351 | 1 483 | 19 552 | 4 913 | 1 679 | 10 871 | 106 609 | 109 492 | 112 224 |
| Vote 3 - ADMINISTRATION | | | 6 975 | 1 356 | 115 | 134 | 180 | 5 533 | 510 | 132 | 4 228 | 134 | 108 | 137 | 19 544 | 18 781 | 20 301 |
| Vote 4 - TECHNICAL | | | 9 376 | 9 805 | 8 755 | 9 150 | 8 295 | 8 949 | 8 812 | 8 989 | 7 786 | 7 726 | 7 669 | 8 610 | 103 922 | 109 903 | 117 010 |
| Vote 5 - AGENCIES | | | 9 243 | 7 934 | 10 756 | 13 578 | 15 306 | 11 883 | 11 022 | 15 864 | 15 866 | (394) | — | 13 650 | 124 707 | 131 157 | 139 752 |
| Vote 6 - [NAME OF VOTE 6] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - [NAME OF VOTE 7] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 8 - [NAME OF VOTE 8] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 9 - [NAME OF VOTE 9] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 10 - [NAME OF VOTE 10] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Revenue by Vote | | | 57 522 | 20 429 | 21 343 | 24 463 | 25 410 | 53 115 | 23 728 | 26 501 | 47 465 | 12 413 | 9 489 | 33 301 | 355 179 | 369 369 | 389 324 |
| Expenditure by Vote to be appropriated | | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | | 2 424 | 2 246 | 2 236 | 2 236 | 3 059 | 2 236 | 2 236 | 2 236 | 2 236 | 2 236 | 2 352 | 2 237 | 27 972 | 29 451 | 30 976 |
| Vote 2 - FINANCE | | | 2 432 | 1 947 | 1 937 | 1 937 | 2 877 | 3 627 | 1 937 | 1 937 | 1 937 | 1 937 | 2 032 | 7 292 | 31 830 | 32 403 | 34 058 |
| Vote 3 - ADMINISTRATION | | | 6 417 | 5 679 | 5 679 | 5 679 | 8 195 | 5 679 | 5 679 | 5 679 | 5 679 | 5 679 | 5 935 | 5 680 | 71 656 | 75 469 | 79 863 |
| Vote 4 - TECHNICAL | | | 10 338 | 8 422 | 6 958 | 6 563 | 10 150 | 5 638 | 8 795 | 7 001 | 7 648 | 5 683 | 7 334 | 13 151 | 97 680 | 104 166 | 111 052 |
| Vote 5 - AGENCIES | | | 10 621 | 9 929 | 9 929 | 9 929 | 12 493 | 9 929 | 9 929 | 9 929 | 11 372 | 9 929 | 10 448 | 10 270 | 124 707 | 131 157 | 139 752 |
| Vote 6 - [NAME OF VOTE 6] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 7 - [NAME OF VOTE 7] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 8 - [NAME OF VOTE 8] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 9 - [NAME OF VOTE 9] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 10 - [NAME OF VOTE 10] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 11 - [NAME OF VOTE 11] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 12 - [NAME OF VOTE 12] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 13 - [NAME OF VOTE 13] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 14 - [NAME OF VOTE 14] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Vote 15 - [NAME OF VOTE 15] | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Expenditure by Vote | | | 32 232 | 28 223 | 26 739 | 26 344 | 36 775 | 27 109 | 28 576 | 26 782 | 28 872 | 25 463 | 28 099 | 38 630 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) before assoc. | | | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |
| Taxation | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Attributable to minorities | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Share of surplus/ (deficit) of associate | | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) | | 1 | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |

Table 41 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

| DC1 West Coast - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification) | | | | | | | | | | | | | | | | |
|---|-----|---------------------|---------|---------|---------|----------|----------|---------|----------|--------|----------|----------|---------|---|------------------------|------------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 31 876 | 1 297 | 1 712 | 1 518 | 1 615 | 26 694 | 3 382 | 1 431 | 19 441 | 4 824 | 1 591 | 10 385 | 105 766 | 108 328 | 110 855 |
| Executive and council | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Finance and administration | | 31 876 | 1 297 | 1 712 | 1 518 | 1 615 | 26 694 | 3 382 | 1 431 | 19 441 | 4 824 | 1 591 | 10 385 | 105 766 | 108 328 | 110 855 |
| Internal audit | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Community and public safety | | 7 293 | 1 667 | 386 | 460 | 407 | 5 766 | 841 | 460 | 4 615 | 509 | 482 | 909 | 23 793 | 23 286 | 25 077 |
| Community and social services | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Sport and recreation | | 319 | 312 | 283 | 326 | 228 | 234 | 331 | 328 | 387 | 375 | 374 | 773 | 4 270 | 4 526 | 4 797 |
| Public safety | | 3 386 | 1 484 | 2 | 25 | 2 | 2 702 | 395 | 2 | 2 035 | 36 | 10 | 10 | 10 087 | 9 488 | 10 248 |
| Housing | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Health | | 3 588 | (129) | 102 | 109 | 177 | 2 830 | 115 | 130 | 2 192 | 98 | 98 | 127 | 9 436 | 9 273 | 10 033 |
| Economic and environmental services | | 9 243 | 8 108 | 10 891 | 14 043 | 15 495 | 12 100 | 11 025 | 18 188 | 16 004 | (391) | 3 | 14 594 | 127 302 | 133 904 | 142 655 |
| Planning and development | | — | — | — | — | 16 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 | 37 | 37 |
| Road transport | | 9 243 | 8 108 | 10 891 | 14 043 | 15 479 | 12 097 | 11 022 | 16 185 | 16 001 | (394) | — | 14 590 | 127 265 | 133 867 | 142 618 |
| Environmental protection | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Trading services | | 9 110 | 9 357 | 8 354 | 8 442 | 7 893 | 8 555 | 8 481 | 8 422 | 7 406 | 7 471 | 7 414 | 7 414 | 98 318 | 103 852 | 110 736 |
| Energy sources | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Water management | | 9 110 | 9 357 | 8 354 | 8 442 | 7 893 | 8 555 | 8 481 | 8 422 | 7 406 | 7 471 | 7 414 | 7 414 | 98 318 | 103 852 | 110 736 |
| Waste water management | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Waste management | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Other | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Revenue - Functional | | 57 522 | 20 429 | 21 343 | 24 463 | 25 410 | 53 115 | 23 728 | 26 501 | 47 465 | 12 413 | 9 489 | 33 301 | 355 179 | 369 369 | 389 324 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| Governance and administration | | 4 515 | 3 860 | 3 840 | 3 840 | 5 445 | 5 530 | 3 840 | 3 840 | 3 840 | 3 840 | 4 029 | 9 196 | 55 616 | 57 296 | 80 226 |
| Executive and council | | 967 | 857 | 857 | 857 | 1 011 | 857 | 857 | 857 | 857 | 857 | 924 | 857 | 10 616 | 11 208 | 11 847 |
| Finance and administration | | 3 401 | 2 865 | 2 845 | 2 845 | 4 204 | 4 535 | 2 845 | 2 845 | 2 845 | 2 845 | 2 961 | 8 201 | 43 239 | 44 196 | 46 350 |
| Internal audit | | 147 | 138 | 138 | 138 | 230 | 138 | 138 | 138 | 138 | 138 | 145 | 138 | 1 761 | 1 892 | 2 029 |
| Community and public safety | | 6 309 | 5 565 | 5 565 | 5 565 | 7 968 | 5 565 | 5 565 | 5 565 | 5 565 | 5 565 | 5 823 | 5 566 | 70 188 | 73 909 | 78 258 |
| Community and social services | | 197 | 191 | 191 | 191 | 241 | 191 | 191 | 191 | 191 | 191 | 198 | 191 | 2 352 | 2 445 | 2 546 |
| Sport and recreation | | 563 | 467 | 467 | 467 | 613 | 467 | 467 | 467 | 467 | 467 | 492 | 467 | 5 872 | 6 241 | 6 624 |
| Public safety | | 3 450 | 2 927 | 2 927 | 2 927 | 4 143 | 2 927 | 2 927 | 2 927 | 2 927 | 2 927 | 3 070 | 2 927 | 37 001 | 39 799 | 42 156 |
| Housing | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Health | | 2 099 | 1 981 | 1 981 | 1 981 | 2 972 | 1 981 | 1 981 | 1 981 | 1 981 | 1 981 | 2 064 | 1 981 | 24 962 | 25 424 | 26 931 |
| Economic and environmental services | | 11 646 | 10 890 | 10 890 | 10 890 | 13 880 | 10 890 | 10 890 | 10 890 | 12 333 | 10 890 | 11 434 | 11 232 | 136 751 | 143 978 | 153 305 |
| Planning and development | | 812 | 747 | 747 | 747 | 1 174 | 747 | 747 | 747 | 747 | 747 | 773 | 748 | 9 487 | 10 109 | 10 688 |
| Road transport | | 10 834 | 10 142 | 10 142 | 10 142 | 12 706 | 10 142 | 10 142 | 10 142 | 11 585 | 10 142 | 10 661 | 10 484 | 127 265 | 133 867 | 142 618 |
| Environmental protection | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Trading services | | 9 495 | 7 651 | 6 187 | 5 792 | 9 093 | 4 867 | 8 025 | 8 231 | 6 878 | 4 912 | 6 545 | 12 380 | 88 056 | 94 014 | 100 323 |
| Energy sources | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Water management | | 9 495 | 7 651 | 6 187 | 5 792 | 9 093 | 4 867 | 8 025 | 6 231 | 6 878 | 4 912 | 6 545 | 12 380 | 88 056 | 94 014 | 100 323 |
| Waste water management | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Waste management | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Other | | 266 | 257 | 257 | 257 | 388 | 257 | 257 | 257 | 257 | 257 | 268 | 257 | 3 233 | 3 451 | 3 588 |
| Total Expenditure - Functional | | 32 232 | 28 223 | 26 739 | 26 344 | 36 775 | 27 109 | 28 576 | 26 782 | 28 872 | 25 463 | 28 099 | 38 630 | 353 845 | 372 646 | 395 701 |
| Surplus/(Deficit) before assoc. | | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |
| Share of surplus/ (deficit) of associate | | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Surplus/(Deficit) | 1 | 25 290 | (7 793) | (5 396) | (1 881) | (11 365) | 26 006 | (4 849) | (281) | 18 593 | (13 051) | (18 610) | (5 330) | 1 334 | (3 277) | (6 377) |

Table 42 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

| DC1 West Coast - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote) | | | | | | | | | | | | | | | | |
|--|----------|---------------------|--------|-------|---------|------|------|---------|------|-------|-------|-----|------|---|------------------------|------------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | | | | | | |
| Multi-year expenditure to be appropriated | 1 | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 2 - FINANCE | | - | - | 44 | 10 | - | - | - | - | - | 400 | - | - | 454 | 143 | 140 |
| Vote 3 - ADMINISTRATION | | - | 3 | - | - | - | 700 | - | - | - | - | - | - | 703 | 1 110 | 1 110 |
| Vote 4 - TECHNICAL | | - | 89 | - | - | - | - | - | - | - | - | - | - | 89 | 50 | - |
| Vote 5 - AGENCIES | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital multi-year expenditure sub-total | 2 | - | 92 | 44 | 10 | - | 700 | - | - | - | 400 | - | - | 1 246 | 1 303 | 1 250 |
| Single-year expenditure to be appropriated | | | | | | | | | | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | - | 16 | - | - | - | 10 | - | - | - | - | - | - | 26 | - | - |
| Vote 2 - FINANCE | | - | 8 | - | 3 | - | - | - | - | - | - | - | - | 11 | - | - |
| Vote 3 - ADMINISTRATION | | 60 | 107 | 112 | 60 | 92 | 200 | 60 | 60 | 860 | 60 | 60 | 60 | 1 787 | - | - |
| Vote 4 - TECHNICAL | | - | 284 | - | - | - | - | - | - | - | - | - | - | 284 | - | - |
| Vote 5 - AGENCIES | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 6 - [NAME OF VOTE 6] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Capital single-year expenditure sub-total | 2 | 60 | 415 | 112 | 63 | 92 | 210 | 60 | 60 | 860 | 60 | 60 | 60 | 2 108 | - | - |
| Total Capital Expenditure | 2 | 60 | 507 | 156 | 73 | 92 | 910 | 60 | 60 | 860 | 460 | 60 | 60 | 3 355 | 1 303 | 1 250 |

Table 43 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

| DC1 West Coast - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification) | | | | | | | | | | | | | | | | |
|---|----------|---------------------|------------|------------|-----------|-----------|------------|-----------|------------|------------|-----------|-----------|-----------|---|------------------------|------------------------|
| Description | Ref | Budget Year 2018/19 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | | | | | | |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 60 | 499 | 60 | 60 | 60 | 70 | 60 | 460 | 60 | 60 | 60 | 60 | 1 565 | 160 | 110 |
| Executive and council | | – | 16 | – | – | – | – | – | – | – | – | – | – | 16 | – | – |
| Finance and administration | | 60 | 483 | 60 | 60 | 60 | 70 | 60 | 460 | 60 | 60 | 60 | 60 | 1 549 | 160 | 110 |
| Internal audit | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Community and public safety</i> | | – | 8 | 97 | 13 | 32 | 840 | – | – | 800 | – | – | – | 1 790 | 1 143 | 1 140 |
| Community and social services | | – | – | 36 | – | – | – | – | – | – | – | – | – | 36 | – | – |
| Sport and recreation | | – | 8 | 44 | 13 | – | – | – | – | – | – | – | – | 65 | 43 | 40 |
| Public safety | | – | – | 17 | – | – | 781 | – | – | – | – | – | – | 798 | 1 100 | 1 100 |
| Housing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | 32 | 59 | – | – | 800 | – | – | – | 891 | – | – |
| <i>Economic and environmental services</i> | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Planning and development | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Road transport | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Environmental protection | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Trading services</i> | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Energy sources | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Water management | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Waste water management | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Waste management | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| <i>Other</i> | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Total Capital Expenditure - Functional | 2 | 60 | 507 | 156 | 73 | 92 | 910 | 60 | 460 | 860 | 60 | 60 | 60 | 3 355 | 1 303 | 1 250 |
| Funded by: | | | | | | | | | | | | | | | | |
| National Government | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Provincial Government | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| District Municipality | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Other transfers and grants | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Transfers recognised - capital | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Public contributions & donations | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Borrowing | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Internally generated funds | | 60 | 507 | 156 | 73 | 92 | 910 | 60 | 460 | 860 | 60 | 60 | 60 | 3 355 | 1 303 | 1 250 |
| Total Capital Funding | | 60 | 507 | 156 | 73 | 92 | 910 | 60 | 460 | 860 | 60 | 60 | 60 | 3 355 | 1 303 | 1 250 |

Table 44 MBRR SA30 - Budgeted monthly cash flow

| DC1 West Coast - Supporting Table SA30 Budgeted monthly cash flow | | | | | | | | | | | | | | | |
|--|---------------------|---------|---------|---------|----------|----------|---------|----------|---------|----------|----------|---------|---|------------------------|------------------------|
| MONTHLY CASH FLOWS | Budget Year 2018/19 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
| | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Cash Receipts By Source | | | | | | | | | | | | | 1 | | |
| Property rates | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Service charges - electricity revenue | 61 | 70 | 61 | 53 | 49 | 41 | 50 | 43 | 39 | 52 | 52 | 52 | 624 | 858 | 858 |
| Service charges - water revenue | 9 114 | 9 367 | 8 355 | 8 452 | 7 860 | 8 565 | 8 494 | 8 429 | 7 413 | 7 424 | 7 424 | 7 024 | 97 921 | 103 860 | 110 740 |
| Service charges - sanitation revenue | 7 | 6 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 7 | 83 | 82 | 82 |
| Service charges - refuse revenue | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 | 60 | 60 |
| Service charges - other | 131 | 118 | 128 | 134 | 194 | 52 | 582 | 144 | 208 | 208 | 125 | (75) | 1 950 | — | — |
| Rental of facilities and equipment | 393 | 382 | 354 | 398 | 299 | 304 | 400 | 401 | 461 | 448 | 447 | 645 | 4 933 | 2 764 | 2 864 |
| Interest earned - external investments | 310 | 60 | 462 | 286 | 230 | 1 484 | 2 101 | 187 | 188 | 3 592 | 208 | 8 923 | 18 030 | 18 029 | 18 030 |
| Interest earned - outstanding debtors | — | — | — | — | — | — | — | — | — | — | — | — | — | 33 | 35 |
| Dividends received | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Fines, penalties and forfeits | 0 | — | — | 7 | 14 | 0 | 0 | 0 | 5 | 0 | — | — | 25 | 1 | 1 |
| Licences and permits | 10 | 16 | 15 | 24 | 20 | 12 | 14 | 15 | 16 | 11 | 11 | 11 | 175 | 311 | 312 |
| Agency services | 9 242 | 7 932 | 10 755 | 13 570 | 15 285 | 11 882 | 11 021 | 15 860 | 15 860 | (398) | — | 13 650 | 124 660 | 131 440 | 139 705 |
| Transfer receipts - operational | 37 175 | 1 422 | 179 | 187 | 392 | 29 668 | 179 | 211 | 22 245 | 176 | 336 | 443 | 92 612 | 96 322 | 99 727 |
| Other revenue | 1 075 | 878 | 886 | 875 | 882 | 881 | 874 | 877 | 883 | 887 | 874 | 874 | 10 748 | 15 609 | 16 910 |
| Cash Receipts by Source | 57 522 | 20 255 | 21 208 | 23 999 | 25 237 | 52 901 | 23 728 | 26 179 | 47 330 | 12 413 | 9 489 | 31 560 | 351 821 | 369 369 | 389 324 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | — | 175 | 135 | 464 | 173 | 214 | — | 321 | 135 | — | — | 941 | 2 558 | — | — |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all) | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Proceeds on disposal of PPE | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Short term loans | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Borrowing long term/refinancing | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Increase (decrease) in consumer deposits | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current debtors | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) other non-current receivable | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Decrease (Increase) in non-current investments | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Cash Receipts by Source | 57 522 | 20 429 | 21 343 | 24 463 | 25 410 | 53 115 | 23 728 | 26 501 | 47 465 | 12 413 | 9 489 | 32 501 | 354 379 | 369 369 | 389 324 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 13 324 | 13 324 | 13 324 | 13 324 | 22 032 | 13 324 | 13 324 | 13 324 | 14 767 | 13 324 | 13 324 | 20 035 | 176 750 | 188 608 | 201 397 |
| Remuneration of councillors | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 534 | 6 405 | 6 822 | 7 248 |
| Finance charges | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 165 | 173 | 182 |
| Bulk purchases - Electricity | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Bulk purchases - Water & Sewer | 2 674 | 777 | — | — | 1 556 | — | 844 | 1 490 | — | 571 | 664 | 3 687 | 12 262 | 13 489 | 14 837 |
| Other materials | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 777 | 4 778 | 57 326 | 58 312 | 61 540 |
| Contracted services | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 678 | 1 679 | 20 141 | 20 785 | 21 307 |
| Transfers and grants - other municipalities | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Transfers and grants - other | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 223 | 2 675 | 2 421 | 2 532 |
| Other expenditure | 8 261 | 6 148 | 5 441 | 5 046 | 5 213 | 5 811 | 6 435 | 3 994 | 6 132 | 3 595 | 6 137 | 6 133 | 68 345 | 73 733 | 78 354 |
| Cash Payments by Type | 31 484 | 27 475 | 25 991 | 25 596 | 36 027 | 26 361 | 27 828 | 26 034 | 28 125 | 24 716 | 27 351 | 37 082 | 344 070 | 364 343 | 387 397 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 60 | 507 | 156 | 73 | 92 | 910 | 60 | 460 | 860 | 60 | 60 | 60 | 3 355 | 1 303 | 1 250 |
| Repayment of borrowing | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Other Cash Flows/Payments | — | — | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Total Cash Payments by Type | 31 544 | 27 982 | 26 147 | 25 669 | 36 119 | 27 271 | 27 888 | 26 494 | 28 984 | 24 775 | 27 411 | 37 142 | 347 425 | 365 646 | 388 647 |
| NET INCREASE/(DECREASE) IN CASH HELD | 25 978 | (7 552) | (4 804) | (1 205) | (10 709) | 25 844 | (4 160) | 7 | 18 481 | (12 363) | (17 922) | (4 641) | 6 954 | 3 724 | 676 |
| Cash/cash equivalents at the month/year begin: | 252 487 | 278 445 | 270 893 | 266 089 | 264 883 | 254 175 | 280 018 | 275 858 | 275 865 | 294 346 | 281 984 | 284 062 | 252 487 | 259 421 | 263 144 |
| Cash/cash equivalents at the month/year end: | 278 445 | 270 893 | 266 089 | 264 883 | 254 175 | 280 018 | 275 858 | 275 865 | 294 346 | 281 984 | 284 062 | 259 421 | 259 421 | 263 144 | 263 821 |

1.16 Annual budgets and SDBIPs – internal departments

1.16.1 Technical Services Department – Vote 4

The department is primarily responsible for the distribution of bulk water, which includes the purification of raw water, maintenance of the reticulation network and implementation of the departmental capital programme.

Table 45 Water Services Department – total operating revenue, total expenditure by type and total capital expenditure

| Vote Description | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-------------|-------------|-------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | Audited | Audited | Audited | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Revenue by Vote | | | | | | | | | |
| Vote 4- TECHNICAL | 114 446 516 | 119 078 967 | 119 948 988 | 127 790 290 | 121 929 290 | 121 929 290 | 103 921 760 | 109 902 549 | 117 010 222 |
| Total Revenue by Vote | 114 446 516 | 119 078 967 | 119 948 988 | 127 790 290 | 121 929 290 | 121 929 290 | 103 921 760 | 109 902 549 | 117 010 222 |
| Expenditure by Vote to be appropriated | | | | | | | | | |
| Vote 4- TECHNICAL | 88 461 921 | 114 524 068 | 93 470 478 | 122 430 280 | 114 062 450 | 350 427 083 | 97 680 469 | 104 166 464 | 111 052 025 |
| Total Expenditure by Vote | 88 461 921 | 114 524 068 | 93 470 478 | 122 430 280 | 114 062 450 | 350 427 083 | 97 680 469 | 104 166 464 | 111 052 025 |
| Surplus/(Deficit) for the year | 25 984 595 | 4 554 899 | 26 478 510 | 5 360 010 | 7 866 840 | -228 497 793 | 6 241 291 | 5 736 085 | 5 958 197 |

Table 46 Technical Services Department – Performance objectives and indicators.

| DC1 West Coast - Supporting Table SA7 Measureable performance objectives | | | | | | | | | | |
|---|--|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Unit of measurement | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Vote 4 - TECHNICAL | | | | | | | | | | |
| Function 1 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Economic Development/Planning | | | | | | | | | | |
| Create temporary job opportunities with man days paid through projects by 30 June 2019 | Number of man days paid | 7763 | 7016 | 5896 | 1200 | 1200 | 1200 | 1200 | 1200 | 1200 |
| Function 2 - Water Management | | | | | | | | | | |
| Sub-function 1 - Water Distribution | | | | | | | | | | |
| Limit average % water loss for last 12 months to less than 5% {(Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of KiloLiters Water Purified _ 100} | % average water loss for last 12 months {(Number of KiloLiters Water Purified - Number of KiloLiters Water Sold) / Number of KiloLiters Water Purified ... | n/a | 8.18% | 2.68% | 10% | 10% | 10% | 5% | 5% | 5% |
| Sub-function 2 - Water Treatment | | | | | | | | | | |
| Comply 100% with water quality parameters as per SANS 241 physical and micro parameters for West Coast Bulk Water Supply during the 2018/19 financial year | % compliance with the water quality parameters | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% | 100% |
| Function 3 - Planning and Development | | | | | | | | | | |
| Sub-function 1 - Development Facilitation | | | | | | | | | | |
| Update the SDF and submit to council by 31 March 2019 | Updated SDF submitted to Council by 31 March 2019 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |

The top management structure consists of the Director, senior manager and 1 professional engineer.

The departmental strategy is ensuring the economic value and useful life of the water reticulation network and infrastructure is maintained.

The departmental revenue base is primarily informed by the sale of water of which budget appropriation for the 2018/19 financial year is R103.9 million and increases to R117.0 million by 2020/21 and has been informed by a collection rate of 97 per cent.

The reduction of distribution losses is considered a priority and hence the departmental objectives and targets. Past performance has been steady with a total distribution loss of 2.68 per cent in 2016/17.

1.17 Contracts having future budgetary implications

In terms of the municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

1.18 Capital expenditure details

The following five tables' present details of the municipality's capital expenditure program, firstly on new assets, renewal of existing assets, repair and maintenance of assets, depreciation of assets then on the upgrading of existing assets.

Table 47 MBRR SA 34a - Capital expenditure on new assets by asset class

| DC1 West Coast - Supporting Table SA34a Capital expenditure on new assets by asset class | | | | | | | | | | |
|--|----------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Capital expenditure on new assets by Asset Class/Subclass | | | | | | | | | | |
| Infrastructure | | 6 576 | 2 696 | 3 753 | | | | | | |
| Roads Infrastructure | | | | | | | | | | |
| Roads | | | | | | | | | | |
| Road Structures | | | | | | | | | | |
| Road Furniture | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Storm water Infrastructure | | | | | | | | | | |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | | | | | | | | | |
| Electrical Infrastructure | | | | | | | | | | |
| Power Plants | | | | | | | | | | |
| HV Substations | | | | | | | | | | |
| HV Switching Station | | | | | | | | | | |
| HV Transmission Conductors | | | | | | | | | | |
| MV Substations | | | | | | | | | | |
| MV Switching Stations | | | | | | | | | | |
| MV Networks | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Water Supply Infrastructure | | 6 978 | 2 696 | 3 753 | | | | | | |
| Dams and Weirs | | 401 | | | | | | | | |
| Boreholes | | | | | | | | | | |
| Reservoirs | | | | | | | | | | |
| Pump Stations | | | | | | | | | | |
| Water Treatment Works | | 1 991 | 2 432 | | | | | | | |
| Bulk Mains | | | | | | | | | | |
| Distribution | | 6 560 | 463 | 3 753 | | | | | | |
| Distribution Points | | | | | | | | | | |
| PHV Stations | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Sanitation Infrastructure | | | | | | | | | | |
| Pump Station | | | | | | | | | | |
| Reticulation | | | | | | | | | | |
| Waste Water Treatment Works | | | | | | | | | | |
| Outfall Sewers | | | | | | | | | | |
| Toilet Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Solid Waste Infrastructure | | | | | | | | | | |
| Landfill Sites | | | | | | | | | | |
| Waste Transfer Stations | | | | | | | | | | |
| Waste Processing Facilities | | | | | | | | | | |
| Waste Drop-off Points | | | | | | | | | | |
| Waste Separation Facilities | | | | | | | | | | |
| Electricity Generation Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Rail Infrastructure | | | | | | | | | | |
| Rail Lines | | | | | | | | | | |
| Rail Structures | | | | | | | | | | |
| Rail Furniture | | | | | | | | | | |
| Drainage Collection | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | |
| Attenuation | | | | | | | | | | |
| MV Substations | | | | | | | | | | |
| LV Networks | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Coastal Infrastructure | | | | | | | | | | |
| Sand Pumps | | | | | | | | | | |
| Piers | | | | | | | | | | |
| Revetments | | | | | | | | | | |
| Prismasadas | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Information and Communication Infrastructure | | | | | | | | | | |
| Data Centres | | | | | | | | | | |
| Core Layers | | | | | | | | | | |
| Distribution Layers | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Community Assets | | | | 373 | | | | | | |
| Community Facilities | | | | 373 | | | | | | |
| Halls | | | | | | | | | | |
| Centres | | | | | | | | | | |
| Crèches | | | | | | | | | | |
| Clinics/Care Centres | | | | | | | | | | |
| Fire/Ambulance Stations | | | | 373 | | | | | | |
| Testing Stations | | | | | | | | | | |
| Museums | | | | | | | | | | |
| Galleries | | | | | | | | | | |
| Theatres | | | | | | | | | | |
| Libraries | | | | | | | | | | |
| Cemeteries/Crematoria | | | | | | | | | | |
| Police | | | | | | | | | | |
| Parks | | | | | | | | | | |
| Public Open Space | | | | | | | | | | |
| Nature Reserves | | | | | | | | | | |
| Public Ablution Facilities | | | | | | | | | | |
| Markets | | | | | | | | | | |
| Stalls | | | | | | | | | | |
| Abattoirs | | | | | | | | | | |
| Airports | | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Sport and Recreation Facilities | | | | | | | | | | |
| Indoor Facilities | | | | | | | | | | |
| Outdoor Facilities | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Heritage Assets | | | | | | | | | | |
| Monuments | | | | | | | | | | |
| Historic Buildings | | | | | | | | | | |
| Works of Art | | | | | | | | | | |
| Conservation Areas | | | | | | | | | | |
| Other Heritage | | | | | | | | | | |
| Investment Properties | | | 17 | | | | | | | |
| Revenue Generating | | | 17 | | | | | | | |
| Improved Property | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | |
| Non-revenue Generating | | | | | | | | | | |
| Improved Property | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | |
| Other assets | | 1 | | 212 | 66 | 66 | 62 | 715 | | |
| Operational Buildings | | | | 92 | 66 | 66 | 62 | 715 | | |
| Municipal Offices | | | | 92 | 66 | 66 | 62 | 715 | | |
| Pay/Utility Points | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | |
| Workshops | | | | | | | | | | |
| Yards | | | | | | | | | | |
| Stores | | | | | | | | | | |
| Laboratories | | | | | | | | | | |
| Training Centres | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | |
| Depots | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Housing | | | | 120 | | | | | | |
| Staff Housing | | | | 120 | | | | | | |
| Social Housing | | | | | | | | | | |
| Capital Spares | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | | 31 | | 500 | | 475 | 800 | | |
| Services | | | | | | | | | | |
| Licences and Rights | | | 31 | | 500 | | 475 | 800 | | |
| Water Rights | | | | | | | | | | |
| Effluent Licences | | | | | | | | | | |
| Solid Waste Licences | | | | | | | | | | |
| Computer Software and Applications | | | 31 | | 500 | | 475 | 800 | | |
| Load Scheduling Software Applications | | | | | | | | | | |
| Unspecified | | | | | | | | | | |
| Computer Equipment | | 410 | 495 | 314 | 337 | 337 | 320 | 639 | 200 | 200 |
| Computer Equipment | | 410 | 495 | 314 | 337 | 337 | 320 | 639 | 200 | 200 |
| Furniture and Office Equipment | | 41 | 37 | 73 | 109 | 109 | 104 | 107 | 20 | 20 |
| Furniture and Office Equipment | | 41 | 37 | 73 | 109 | 109 | 104 | 107 | 20 | 20 |
| Machinery and Equipment | | 1 856 | 2 276 | 4 560 | 2 367 | 2 367 | 2 268 | 469 | 83 | 30 |
| Machinery and Equipment | | 1 856 | 2 276 | 4 560 | 2 367 | 2 367 | 2 268 | 469 | 83 | 30 |
| Transport Assets | | 4 669 | 685 | 1 562 | 2 200 | 3 070 | 2 917 | 625 | 1 000 | 1 000 |
| Transport Assets | | 4 669 | 685 | 1 562 | 2 200 | 3 070 | 2 917 | 625 | 1 000 | 1 000 |
| Land | | | | | | | | | | |
| Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Capital Expenditure on new assets | 1 | 10 155 | 6 440 | 10 652 | 5 620 | 5 990 | 6 165 | 3 355 | 1 363 | 1 260 |

Table 48 MBRR SA34b - Capital expenditure on the renewal of existing assets by asset

| DC1 West Coast - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class | | | | | | | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-------------|-------|------------------|------------------|------------------|----------------------|-----------------|--------------------|---------------------|---|------------------------|--|
| R thousand | Description | Ref 1 | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | |
| | | | Audited Outcomes | Audited Outcomes | Audited Outcomes | Original Budget | Adjusted Budget | Full Year Forecast | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | | | |
| Infrastructure | | | | | | 3 255 | 3 255 | 3 085 | | | | |
| Roads Infrastructure | | | | | | | | | | | | |
| Roads | | | | | | | | | | | | |
| Road Structures | | | | | | | | | | | | |
| Road Furniture | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Storm water Infrastructure | | | | | | | | | | | | |
| Drainage Collection | | | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | | | |
| Attenuation | | | | | | | | | | | | |
| Electrical Infrastructure | | | | | | | | | | | | |
| Power Plants | | | | | | | | | | | | |
| HV Substations | | | | | | | | | | | | |
| HV Switching Station | | | | | | | | | | | | |
| HV Transmission Conductors | | | | | | | | | | | | |
| MV Substations | | | | | | | | | | | | |
| MV Switching Stations | | | | | | | | | | | | |
| MV Networks | | | | | | | | | | | | |
| LV Networks | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Water Supply Infrastructure | | | | | | 3 255 | 3 255 | 3 085 | | | | |
| Dams and Weirs | | | | | | | | | | | | |
| Boreholes | | | | | | | | | | | | |
| Reservoirs | | | | | | | | | | | | |
| Pump Stations | | | | | | | | | | | | |
| Water Treatment Works | | | | | | | | | | | | |
| Bulk Mains | | | | | | | | | | | | |
| Distribution | | | | | | | | | | | | |
| Distribution Points | | | | | | | | | | | | |
| PRV Stations | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Sanitation Infrastructure | | | | | | | | | | | | |
| Pump Station | | | | | | | | | | | | |
| Reticulation | | | | | | | | | | | | |
| Waste Water Treatment Works | | | | | | | | | | | | |
| Outfall Sewers | | | | | | | | | | | | |
| Toilet Facilities | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Solid Waste Infrastructure | | | | | | | | | | | | |
| Landfill Sites | | | | | | | | | | | | |
| Waste Transfer Stations | | | | | | | | | | | | |
| Waste Processing Facilities | | | | | | | | | | | | |
| Waste Drop-off Points | | | | | | | | | | | | |
| Waste Separation Facilities | | | | | | | | | | | | |
| Electricity Generation Facilities | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Rail Infrastructure | | | | | | | | | | | | |
| Rail Lines | | | | | | | | | | | | |
| Rail Structures | | | | | | | | | | | | |
| Rail Furniture | | | | | | | | | | | | |
| Drainage Collection | | | | | | | | | | | | |
| Storm water Conveyance | | | | | | | | | | | | |
| Attenuation | | | | | | | | | | | | |
| MV Substations | | | | | | | | | | | | |
| LV Networks | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Coastal Infrastructure | | | | | | | | | | | | |
| Sand Pumps | | | | | | | | | | | | |
| Piers | | | | | | | | | | | | |
| Revetments | | | | | | | | | | | | |
| Promenades | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Information and Communication Infrastructure | | | | | | | | | | | | |
| Data Centres | | | | | | | | | | | | |
| Core Layers | | | | | | | | | | | | |
| Distribution Layers | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Community Assets | | | | | | | | | | | | |
| Community Facilities | | | | | | | | | | | | |
| Halls | | | | | | | | | | | | |
| Centres | | | | | | | | | | | | |
| Clinics | | | | | | | | | | | | |
| Clinics/Care Centres | | | | | | | | | | | | |
| Fuel/Ambulance Stations | | | | | | | | | | | | |
| Testing Stations | | | | | | | | | | | | |
| Museums | | | | | | | | | | | | |
| Galleries | | | | | | | | | | | | |
| Theatres | | | | | | | | | | | | |
| Libraries | | | | | | | | | | | | |
| Cemeteries/Crematoria | | | | | | | | | | | | |
| Parks | | | | | | | | | | | | |
| Public Open Space | | | | | | | | | | | | |
| Nature Reserves | | | | | | | | | | | | |
| Public Abandon Facilities | | | | | | | | | | | | |
| Markets | | | | | | | | | | | | |
| Stalls | | | | | | | | | | | | |
| Abattoirs | | | | | | | | | | | | |
| Airports | | | | | | | | | | | | |
| Taxi Ranks/Bus Terminals | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Sport and Recreation Facilities | | | | | | | | | | | | |
| Indoor Facilities | | | | | | | | | | | | |
| Outdoor Facilities | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Heritage assets | | | | | | | | | | | | |
| Monuments | | | | | | | | | | | | |
| Historic Buildings | | | | | | | | | | | | |
| Works of Art | | | | | | | | | | | | |
| Conservation Areas | | | | | | | | | | | | |
| Other Heritage | | | | | | | | | | | | |
| Investment properties | | | | | | | | | | | | |
| Revenue Generating | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | |
| Non-revenue Generating | | | | | | | | | | | | |
| Improved Property | | | | | | | | | | | | |
| Unimproved Property | | | | | | | | | | | | |
| Other assets | | | | | | 90 | 90 | 86 | | | | |
| Operational Buildings | | | | | | | | | | | | |
| Municipal Offices | | | | | | | | | | | | |
| Pay/Enquiry Points | | | | | | | | | | | | |
| Building Plan Offices | | | | | | | | | | | | |
| Workshops | | | | | | | | | | | | |
| Yards | | | | | | | | | | | | |
| Stores | | | | | | | | | | | | |
| Laboratories | | | | | | | | | | | | |
| Training Centres | | | | | | | | | | | | |
| Manufacturing Plant | | | | | | | | | | | | |
| Depots | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Housing | | | | | | | | | | | | |
| Staff Housing | | | | | | | | | | | | |
| Social Housing | | | | | | | | | | | | |
| Capital Spares | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | | |
| Service Areas | | | | | | | | | | | | |
| Licences and Rights | | | | | | | | | | | | |
| Water Rights | | | | | | | | | | | | |
| Effluent Licences | | | | | | | | | | | | |
| Solid Waste Licences | | | | | | | | | | | | |
| Computer Software and Applications | | | | | | | | | | | | |
| Local Settlement Software Applications | | | | | | | | | | | | |
| Unspecified | | | | | | | | | | | | |
| Computer Equipment | | | | | | | | | | | | |
| Computer Equipment | | | | | | | | | | | | |
| Furniture and Office Equipment | | | | | | | | | | | | |
| Furniture and Office Equipment | | | | | | | | | | | | |
| Machinery and Equipment | | | | | | | | | | | | |
| Machinery and Equipment | | | | | | | | | | | | |
| Transport Assets | | | | | | | | | | | | |
| Transport Assets | | | | | | | | | | | | |
| Land | | | | | | | | | | | | |
| Land | | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | | |
| Total Capital Expenditure on renewal of existing assets | | | | | | 3 345 | 3 345 | 3 170 | | | | |

Table 49 MBRR SA34c - Repairs and maintenance expenditure by asset class

| DC1 West Coast - Supporting Table SA34c Repairs and maintenance expenditure by asset class | | | | | | | | 2016/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 45 302 | 82 902 | 55 590 | 3 140 | 3 140 | 2 983 | 3 425 | 3 480 | 3 819 |
| Roads Infrastructure | | 41 852 | 74 988 | 48 780 | 200 | 200 | 190 | - | - | - |
| Roads | | 41 852 | 74 988 | 48 780 | 200 | 200 | 190 | - | - | - |
| Road Structures | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | - | - | - | - | - | - | - | - | - |
| Power Plants | | - | - | - | - | - | - | - | - | - |
| HV Substations | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - |
| MV Networks | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | 3 450 | 7 914 | 8 830 | 2 940 | 2 940 | 2 793 | 3 425 | 3 480 | 3 819 |
| Dams and Weirs | | - | - | - | - | - | - | - | - | - |
| Boreholes | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | - | - | - | 730 | 730 | 894 | 856 | 797 | 828 |
| Pump Stations | | - | - | - | 1 640 | 1 640 | 1 598 | 1 952 | 2 033 | 2 115 |
| Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Bulk Mains | | - | - | - | - | - | - | - | - | - |
| Distribution | | 3 450 | 7 914 | 8 830 | - | - | - | - | - | - |
| Distribution Points | | - | - | - | - | - | - | - | - | - |
| PRV Stations | | - | - | - | 570 | 570 | 542 | 817 | 649 | 875 |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | - | - | - | - | - | - | - | - | - |
| Pump Station | | - | - | - | - | - | - | - | - | - |
| Retreatment | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | - | - | - | - | - | - | - | - | - |
| Outfall Sewers | | - | - | - | - | - | - | - | - | - |
| Toilet Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | - | - | - | - | - | - | - | - | - |
| Attenuation | | - | - | - | - | - | - | - | - | - |
| MV Substations | | - | - | - | - | - | - | - | - | - |
| LV Networks | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | - | - | - | - | - | - | - | - | - |
| Piers | | - | - | - | - | - | - | - | - | - |
| Revetments | | - | - | - | - | - | - | - | - | - |
| Promenades | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | - | - | - | - | - | - | - | - | - |
| Data Centres | | - | - | - | - | - | - | - | - | - |
| Core Layers | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Community Assets | | - | - | - | 287 | 287 | 253 | 278 | 290 | 301 |
| Community Facilities | | - | - | - | 287 | 287 | 253 | 278 | 290 | 301 |
| Halls | | - | - | - | - | - | - | - | - | - |
| Centres | | - | - | - | - | - | - | - | - | - |
| Crochies | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | - | - | - | - | - | - | - | - | - |
| First Aid Stations | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | - | - | - | - | - | - | - | - | - |
| Museums | | - | - | - | - | - | - | - | - | - |
| Galleries | | - | - | - | - | - | - | - | - | - |
| Theatres | | - | - | - | - | - | - | - | - | - |
| Libraries | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | - | - | - | - | - | - | - | - | - |
| Police | | - | - | - | - | - | - | - | - | - |
| Parks | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | - | - | - | 287 | 287 | 253 | 278 | 290 | 301 |
| Nature Reserves | | - | - | - | - | - | - | - | - | - |
| Public Abolition Facilities | | - | - | - | - | - | - | - | - | - |
| Markets | | - | - | - | - | - | - | - | - | - |
| Stalls | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | - | - | - | - | - | - | - | - | - |
| Airports | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | - | - | - | - | - | - | - | - | - |
| Works of Art | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | - | - | - | - | - | - | - | - | - |
| Investment properties | | 442 | - | - | - | - | - | - | - | - |
| Revenue Generating | | 442 | - | - | - | - | - | - | - | - |
| Improved Property | | 442 | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | - | - | - | - | - | - | - | - | - |
| Improved Property | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | - | - | - | - | - | - | - | - | - |
| Other assets | | 458 | 1 953 | 1 438 | 2 782 | 2 782 | 2 643 | 2 235 | 2 301 | 2 355 |
| Operational Buildings | | 458 | 1 953 | 1 438 | 2 782 | 2 782 | 2 643 | 2 235 | 2 301 | 2 355 |
| Municipal Offices | | 458 | 1 953 | 1 438 | 2 782 | 2 782 | 2 643 | 2 235 | 2 301 | 2 355 |
| Pay/Enquiry Points | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | - | - | - | - | - | - | - | - | - |
| Workshops | | - | - | - | - | - | - | - | - | - |
| Yards | | - | - | - | - | - | - | - | - | - |
| Stores | | - | - | - | - | - | - | - | - | - |
| Laboratories | | - | - | - | - | - | - | - | - | - |
| Training Centres | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | - | - | - | - | - | - | - | - | - |
| Depots | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | - | - | - | - | - | - | - | - | - |
| Social Housing | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Services | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Water Rights | | - | - | - | - | - | - | - | - | - |
| Effluent Licences | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licences | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | - | - | - | - | - | - | - | - | - |
| Local Settlement Software Applications | | - | - | - | - | - | - | - | - | - |
| Unspecified | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | 8 | 4 | 4 | 4 | 10 | 10 | 10 |
| Computer Equipment | | - | - | 8 | 4 | 4 | 4 | 10 | 10 | 10 |
| Furniture and Office Equipment | | - | 53 | 48 | 52 | 52 | 49 | 41 | 42 | 47 |
| Furniture and Office Equipment | | - | 53 | 48 | 52 | 52 | 49 | 41 | 42 | 47 |
| Machinery and Equipment | | 2 453 | 871 | 1 385 | 1 222 | 1 222 | 1 181 | 1 128 | 1 185 | 1 224 |
| Machinery and Equipment | | 2 453 | 871 | 1 385 | 1 222 | 1 222 | 1 181 | 1 128 | 1 185 | 1 224 |
| Transport Assets | | 7 438 | 1 890 | 956 | 3 132 | 3 132 | 2 976 | 2 938 | 3 024 | 3 114 |
| Transport Assets | | 7 438 | 1 890 | 956 | 3 132 | 3 132 | 2 976 | 2 938 | 3 024 | 3 114 |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 1 | 58 091 | 87 258 | 59 402 | 10 596 | 10 596 | 10 068 | 10 054 | 10 311 | 10 870 |

Table 50 MBRR SA34d – Depreciation by asset class

| DC1 West Coast - Supporting Table SA34d Depreciation by asset class | | | | | | | | | | | |
|---|-------------|-----|------------------|------------------|------------------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| R thousand | Description | Ret | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | | Audited Outcomes | Audited Outcomes | Audited Outcomes | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | 8 208 | 6 407 | 8 481 | 8 472 | 6 472 | 8 146 | 79 | 79 | 79 |
| Roads Infrastructure | | | 6 | - | - | - | - | - | 33 | 33 | 33 |
| Roads | | | 6 | - | - | - | - | - | 33 | 33 | 33 |
| Road Structures | | | - | - | - | - | - | - | - | - | - |
| Road Furniture | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | | - | - | - | 51 | 51 | 48 | 11 | 11 | 11 |
| Power Plants | | | - | - | - | - | - | - | - | - | - |
| HV Substations | | | - | - | - | - | - | - | - | - | - |
| HV Switching Station | | | - | - | - | - | - | - | - | - | - |
| HV Transmission Conductors | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| MV Switching Stations | | | - | - | - | - | - | - | - | - | - |
| MV Networks | | | - | - | - | 51 | 51 | 48 | 11 | 11 | 11 |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Water Supply Infrastructure | | | 6 095 | 6 407 | 6 404 | 6 421 | 6 421 | 6 100 | 34 | 34 | 34 |
| Dams and Weirs | | | 2 | 23 | 23 | - | - | - | - | - | - |
| Boreholes | | | - | - | - | - | - | - | - | - | - |
| Reservoirs | | | - | - | - | - | - | - | - | - | - |
| Pump Stations | | | - | - | - | - | - | - | - | - | - |
| Water Treatment Works | | | 527 | 700 | 675 | - | - | - | - | - | - |
| Bulk Mains | | | - | - | - | - | - | - | - | - | - |
| Distribution | | | 5 566 | 5 684 | 5 706 | 6 421 | 6 421 | 6 100 | 34 | 34 | 34 |
| Distribution Points | | | - | - | - | - | - | - | - | - | - |
| PIV Stations | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Sanitation Infrastructure | | | 106 | - | 77 | - | - | - | - | - | - |
| Pump Station | | | - | - | - | - | - | - | - | - | - |
| Retreatment | | | - | - | - | - | - | - | - | - | - |
| Waste Water Treatment Works | | | 106 | - | 77 | - | - | - | - | - | - |
| Outfall Sewers | | | - | - | - | - | - | - | - | - | - |
| Total Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Landfill Sites | | | - | - | - | - | - | - | - | - | - |
| Waste Transfer Stations | | | - | - | - | - | - | - | - | - | - |
| Waste Processing Facilities | | | - | - | - | - | - | - | - | - | - |
| Waste Drop-off Points | | | - | - | - | - | - | - | - | - | - |
| Waste Separation Facilities | | | - | - | - | - | - | - | - | - | - |
| Electricity Generation Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Rail Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Rail Lines | | | - | - | - | - | - | - | - | - | - |
| Rail Structures | | | - | - | - | - | - | - | - | - | - |
| Rail Furniture | | | - | - | - | - | - | - | - | - | - |
| Drainage Collection | | | - | - | - | - | - | - | - | - | - |
| Storm water Conveyance | | | - | - | - | - | - | - | - | - | - |
| Attenuation | | | - | - | - | - | - | - | - | - | - |
| MV Substations | | | - | - | - | - | - | - | - | - | - |
| LV Networks | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Coastal Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Sand Pumps | | | - | - | - | - | - | - | - | - | - |
| Piers | | | - | - | - | - | - | - | - | - | - |
| Revetments | | | - | - | - | - | - | - | - | - | - |
| Promenades | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Information and Communication Infrastructure | | | - | - | - | - | - | - | - | - | - |
| Data Centres | | | - | - | - | - | - | - | - | - | - |
| Cable Layers | | | - | - | - | - | - | - | - | - | - |
| Distribution Layers | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Community Assets | | | - | 1 609 | 1 613 | - | - | - | 1 656 | 1 656 | 1 656 |
| Community Facilities | | | - | 1 609 | 1 613 | - | - | - | 1 656 | 1 656 | 1 656 |
| Halls | | | - | - | - | - | - | - | - | - | - |
| Centres | | | - | - | - | - | - | - | 561 | 561 | 561 |
| Crèches | | | - | - | - | - | - | - | - | - | - |
| Clinics/Care Centres | | | - | - | - | - | - | - | - | - | - |
| Fire/Ambulance Stations | | | - | - | - | - | - | - | - | - | - |
| Testing Stations | | | - | 1 609 | 1 613 | - | - | - | 1 275 | 1 275 | 1 275 |
| Museums | | | - | - | - | - | - | - | - | - | - |
| Galleries | | | - | - | - | - | - | - | - | - | - |
| Theatres | | | - | - | - | - | - | - | - | - | - |
| Libraries | | | - | - | - | - | - | - | - | - | - |
| Cemeteries/Crematoria | | | - | - | - | - | - | - | - | - | - |
| Parks | | | - | - | - | - | - | - | - | - | - |
| Parks | | | - | - | - | - | - | - | - | - | - |
| Public Open Space | | | - | - | - | - | - | - | - | - | - |
| Nature Reserves | | | - | - | - | - | - | - | - | - | - |
| Public Ablution Facilities | | | - | - | - | - | - | - | - | - | - |
| Markets | | | - | - | - | - | - | - | - | - | - |
| Stalls | | | - | - | - | - | - | - | - | - | - |
| Abattoirs | | | - | - | - | - | - | - | - | - | - |
| Airports | | | - | - | - | - | - | - | - | - | - |
| Taxi Ranks/Bus Terminals | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | | - | - | - | - | - | - | - | - | - |
| Indoor Facilities | | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | - | - | - | - | - | - | - | - | - |
| Monuments | | | - | - | - | - | - | - | - | - | - |
| Historic Buildings | | | - | - | - | - | - | - | - | - | - |
| Works of Art | | | - | - | - | - | - | - | - | - | - |
| Conservation Areas | | | - | - | - | - | - | - | - | - | - |
| Other Heritage | | | - | - | - | - | - | - | - | - | - |
| Investment properties | | | 35 | 33 | 33 | 33 | 33 | 32 | 33 | 33 | 33 |
| Revenue Generating | | | 35 | 33 | 33 | 33 | 33 | 32 | 33 | 33 | 33 |
| Improved Property | | | 35 | 33 | 33 | 33 | 33 | 32 | 33 | 33 | 33 |
| Unimproved Property | | | - | - | - | - | - | - | - | - | - |
| Non-revenue Generating | | | - | - | - | - | - | - | - | - | - |
| Improved Property | | | - | - | - | - | - | - | - | - | - |
| Unimproved Property | | | - | - | - | - | - | - | - | - | - |
| Other assets | | | 1 624 | 676 | 678 | 2 732 | 2 732 | 2 595 | 546 | 624 | 624 |
| Operational Buildings | | | 1 624 | 676 | 678 | 2 732 | 2 732 | 2 595 | 546 | 624 | 624 |
| Municipal Offices | | | 1 624 | 676 | 678 | 2 732 | 2 732 | 2 595 | 546 | 624 | 624 |
| Play/Enquiry Points | | | - | - | - | - | - | - | - | - | - |
| Building Plan Offices | | | - | - | - | - | - | - | - | - | - |
| Workshops | | | - | - | - | - | - | - | - | - | - |
| Yards | | | - | - | - | - | - | - | - | - | - |
| Stores | | | - | - | - | - | - | - | - | - | - |
| Laboratories | | | - | - | - | - | - | - | - | - | - |
| Training Centres | | | - | - | - | - | - | - | - | - | - |
| Manufacturing Plant | | | - | - | - | - | - | - | - | - | - |
| Depots | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Housing | | | - | - | - | - | - | - | - | - | - |
| Staff Housing | | | - | - | - | - | - | - | - | - | - |
| Social Housing | | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | | 534 | 464 | 467 | 467 | 467 | 462 | 539 | 539 | 539 |
| Services | | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | | 534 | 464 | 467 | 467 | 467 | 462 | 539 | 539 | 539 |
| Water Rights | | | - | - | - | - | - | - | - | - | - |
| Effluent Licences | | | - | - | - | - | - | - | - | - | - |
| Solid Waste Licences | | | - | - | - | - | - | - | - | - | - |
| Computer Software and Applications | | | 534 | 464 | 467 | 467 | 467 | 462 | 539 | 539 | 539 |
| Load Shedding Software Applications | | | - | - | - | - | - | - | - | - | - |
| Unspecified | | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | | 522 | 534 | 597 | 572 | 572 | 543 | 107 | 107 | 107 |
| Computer Equipment | | | 522 | 534 | 597 | 572 | 572 | 543 | 107 | 107 | 107 |
| Furniture and Office Equipment | | | 216 | 167 | 217 | 327 | 327 | 310 | 1 172 | 1 172 | 1 172 |
| Furniture and Office Equipment | | | 216 | 167 | 217 | 327 | 327 | 310 | 1 172 | 1 172 | 1 172 |
| Machinery and Equipment | | | 1 246 | 1 316 | 1 663 | 1 302 | 1 302 | 1 237 | 1 490 | 1 490 | 1 490 |
| Machinery and Equipment | | | 1 246 | 1 316 | 1 663 | 1 302 | 1 302 | 1 237 | 1 490 | 1 490 | 1 490 |
| Transport Assets | | | 2 312 | 1 949 | 2 086 | 1 995 | 1 995 | 1 895 | 1 604 | 1 604 | 1 604 |
| Transport Assets | | | 2 312 | 1 949 | 2 086 | 1 995 | 1 995 | 1 895 | 1 604 | 1 604 | 1 604 |
| Land | | | - | - | - | - | - | - | - | - | - |
| Land | | | - | - | | | | | | | |

Table 51 MBRR SA34e - Capital expenditure on the upgrading of existing assets by asset class

| DC1 West Coast - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class | | | | | | | | | | | |
|--|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|---|---------------------|------------------------|------------------------|
| R thousand | Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | 2018/19 Medium Term Revenue & Expenditure Framework | | | |
| | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Capital expenditure on upgrading of existing assets by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | | | | | | | | | | |
| | Roads Infrastructure | | | | | | | | | | |
| | Roads | | | | | | | | | | |
| | Road Structures | | | | | | | | | | |
| | Road Furniture | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Storm water Infrastructure | | | | | | | | | | |
| | Drainage Collection | | | | | | | | | | |
| | Storm water Conveyance | | | | | | | | | | |
| | Attenuation | | | | | | | | | | |
| | Electrical Infrastructure | | | | | | | | | | |
| | Power Plants | | | | | | | | | | |
| | HV Substations | | | | | | | | | | |
| | HV Switching Station | | | | | | | | | | |
| | HV Transmission Conductors | | | | | | | | | | |
| | MV Substations | | | | | | | | | | |
| | MV Switching Stations | | | | | | | | | | |
| | MV Networks | | | | | | | | | | |
| | LV Networks | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Water Supply Infrastructure | | | | | | | | | | |
| | Dams and Weirs | | | | | | | | | | |
| | Boreholes | | | | | | | | | | |
| | Reservoirs | | | | | | | | | | |
| | Pump Stations | | | | | | | | | | |
| | Water Treatment Works | | | | | | | | | | |
| | Bulk Mains | | | | | | | | | | |
| | Distribution | | | | | | | | | | |
| | Distribution Points | | | | | | | | | | |
| | PRV Stations | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Sanitation Infrastructure | | | | | | | | | | |
| | Pump Station | | | | | | | | | | |
| | Retreatment | | | | | | | | | | |
| | Waste Water Treatment Works | | | | | | | | | | |
| | Outfall Sewers | | | | | | | | | | |
| | Tidal Facilities | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Solid Waste Infrastructure | | | | | | | | | | |
| | Landfill Sites | | | | | | | | | | |
| | Waste Transfer Stations | | | | | | | | | | |
| | Waste Processing Facilities | | | | | | | | | | |
| | Waste Drop-off Points | | | | | | | | | | |
| | Waste Separation Facilities | | | | | | | | | | |
| | Electricity Generation Facilities | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Rail Infrastructure | | | | | | | | | | |
| | Rail Lines | | | | | | | | | | |
| | Rail Structures | | | | | | | | | | |
| | Rail Furniture | | | | | | | | | | |
| | Drainage Collection | | | | | | | | | | |
| | Storm water Conveyance | | | | | | | | | | |
| | Attenuation | | | | | | | | | | |
| | MV Substations | | | | | | | | | | |
| | LV Networks | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Coastal Infrastructure | | | | | | | | | | |
| | Sand Pumps | | | | | | | | | | |
| | Piers | | | | | | | | | | |
| | Revetments | | | | | | | | | | |
| | Promenades | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Information and Communication Infrastructure | | | | | | | | | | |
| | Data Centres | | | | | | | | | | |
| | Core Layers | | | | | | | | | | |
| | Distribution Layers | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| Community Assets | | | | | | | | | | | |
| | Community Facilities | | | | | | | | | | |
| | Halls | | | | | | | | | | |
| | Centres | | | | | | | | | | |
| | Crèches | | | | | | | | | | |
| | Office/Car Centres | | | | | | | | | | |
| | Fire/Ambulance Stations | | | | | | | | | | |
| | Testing Stations | | | | | | | | | | |
| | Museums | | | | | | | | | | |
| | Galleries | | | | | | | | | | |
| | Theatres | | | | | | | | | | |
| | Libraries | | | | | | | | | | |
| | Cemeteries/Crematoria | | | | | | | | | | |
| | Parks | | | | | | | | | | |
| | Public Open Space | | | | | | | | | | |
| | Nature Reserves | | | | | | | | | | |
| | Public Abolition Facilities | | | | | | | | | | |
| | Markets | | | | | | | | | | |
| | Stalls | | | | | | | | | | |
| | Abattoirs | | | | | | | | | | |
| | Airports | | | | | | | | | | |
| | Test Tracks/Bus Terminals | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Sport and Recreation Facilities | | | | | | | | | | |
| | Indoor Facilities | | | | | | | | | | |
| | Outdoor Facilities | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| Heritage assets | | | | | | | | | | | |
| | Monuments | | | | | | | | | | |
| | Historic Buildings | | | | | | | | | | |
| | Works of Art | | | | | | | | | | |
| | Conservation Areas | | | | | | | | | | |
| | Other Heritage | | | | | | | | | | |
| Investment properties | | | | | | | | | | | |
| | Revenue Generating | | | | | | | | | | |
| | Improved Property | | | | | | | | | | |
| | Unimproved Property | | | | | | | | | | |
| | Non-revenue Generating | | | | | | | | | | |
| | Improved Property | | | | | | | | | | |
| | Unimproved Property | | | | | | | | | | |
| Other assets | | | | | | | | | | | |
| | Operational Buildings | | | | | | | | | | |
| | Municipal Offices | | | | | | | | | | |
| | Pay/Enquiry Points | | | | | | | | | | |
| | Building Plan Offices | | | | | | | | | | |
| | Workshops | | | | | | | | | | |
| | Yards | | | | | | | | | | |
| | Stores | | | | | | | | | | |
| | Laboratories | | | | | | | | | | |
| | Training Centres | | | | | | | | | | |
| | Manufacturing Plant | | | | | | | | | | |
| | Dapots | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Housing | | | | | | | | | | |
| | Staff Housing | | | | | | | | | | |
| | Social Housing | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| Biological or Cultivated Assets | | | | | | | | | | | |
| | Biological or Cultivated Assets | | | | | | | | | | |
| Intangible Assets | | | | | | | | | | | |
| | Services | | | | | | | | | | |
| | Licences and Rights | | | | | | | | | | |
| | Water Rights | | | | | | | | | | |
| | Effluent Licences | | | | | | | | | | |
| | Solid Waste Licences | | | | | | | | | | |
| | Computer Software and Applications | | | | | | | | | | |
| | Land Settlement Software Applications | | | | | | | | | | |
| | Unspecified | | | | | | | | | | |
| Computer Equipment | | | | | | | | | | | |
| | Computer Equipment | | | | | | | | | | |
| Furniture and Office Equipment | | | | | | | | | | | |
| | Furniture and Office Equipment | | | | | | | | | | |
| Machinery and Equipment | | | | | | | | | | | |
| | Machinery and Equipment | | | | | | | | | | |
| Transport Assets | | | | | | | | | | | |
| | Transport Assets | | | | | | | | | | |
| Land | | | | | | | | | | | |
| | Land | | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | | | | | | | | | | |
| | Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| Total Capital Expenditure on upgrading of existing assets | | | | | | | | | | | |

Table 52 MBRR SA35 - Future financial implications of the capital budget

| DC1 West Coast - Supporting Table SA35 Future financial implications of the capital budget | | | | | | | | |
|--|-----|---|---------------------------|---------------------------|---------------------|---------------------|---------------------|------------------|
| Vote Description | Ref | 2018/19 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
| | | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 | Forecast 2021/22 | Forecast 2022/23 | Forecast 2023/24 | Present value |
| R thousand | | | | | | | | |
| Capital expenditure | 1 | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | 26 | – | – | – | – | – | – |
| Vote 2 - FINANCE | | 465 | 143 | 140 | – | – | – | – |
| Vote 3 - ADMINISTRATION | | 2 490 | 1 110 | 1 110 | – | – | – | – |
| Vote 4 - TECHNICAL | | 373 | 50 | – | – | – | – | – |
| Vote 5 - AGENCIES | | – | – | – | – | – | – | – |
| Vote 6 - [NAME OF VOTE 6] | | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – |
| <i>List entity summary if applicable</i> | | | | | – | – | – | – |
| Total Capital Expenditure | | 3 355 | 1 303 | 1 250 | – | – | – | – |
| Future operational costs by vote | 2 | | | | | | | |
| Vote 1 - EXECUTIVE AND COUNCIL | | – | – | – | – | – | – | – |
| Vote 2 - FINANCE | | – | – | – | – | – | – | – |
| Vote 3 - ADMINISTRATION | | – | – | – | – | – | – | – |
| Vote 4 - TECHNICAL | | – | – | – | – | – | – | – |
| Vote 5 - AGENCIES | | – | – | – | – | – | – | – |
| Vote 6 - [NAME OF VOTE 6] | | – | – | – | – | – | – | – |
| Vote 7 - [NAME OF VOTE 7] | | – | – | – | – | – | – | – |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | – | – | – | – |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | – | – | – | – |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | – | – | – | – |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | – | – | – | – |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | – | – | – | – |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | – | – | – | – |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | – | – | – | – |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | – | – | – | – |
| <i>List entity summary if applicable</i> | | – | – | – | – | – | – | – |
| Total future operational costs | | – | – | – | – | – | – | – |
| Future revenue by source | 3 | | | | | | | |
| Property rates | | – | – | – | – | – | – | – |
| Service charges - electricity revenue | | – | – | – | – | – | – | – |
| Service charges - water revenue | | – | – | – | – | – | – | – |
| Service charges - sanitation revenue | | – | – | – | – | – | – | – |
| Service charges - refuse revenue | | – | – | – | – | – | – | – |
| Service charges - other | | – | – | – | – | – | – | – |
| Rental of facilities and equipment | | – | – | – | – | – | – | – |
| <i>List other revenues sources if applicable</i> | | – | – | – | – | – | – | – |
| <i>List entity summary if applicable</i> | | – | – | – | – | – | – | – |
| Total future revenue | | – | – | – | – | – | – | – |
| Net Financial Implications | | 3 355 | 1 303 | 1 250 | – | – | – | – |

Table 53 MBRR SA36 - Detailed capital budget per municipal vote

| DC1 West Coast - Supporting Table SA36 Detailed capital budget | | | | | | | | | | | | | |
|--|--|------------------------|----------------|------|----------------------|---|--------------------------------|-------------|-------------------------|---|---|------------------------|------------------------|
| R thousand | Function | Project Description | Project Number | Type | MTSF Service Outcome | IUD F | Own Strategic Objectives | Asset Class | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | | | | | | | | Audited Outcome 2016/17 | Current Year 2017/18 Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Parent municipality: | | | | | | | | | | | | | |
| List all capital projects grouped by Function | | | | | | | | | | | | | |
| ADMINISTRATION | Urns | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 7 | – | – | |
| ADMINISTRATION | Steel Cabinets | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 41 | – | – | |
| ADMINISTRATION | Chairs: Archives | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 3 | 10 | 10 | |
| LAND & BUILDINGS | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | – | – | 89 | 50 | – | |
| LAND & BUILDINGS | New e wheel chair lift . | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 254 | – | – | |
| ADMINISTRATION | Laptop Council Chambers | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 16 | – | – | |
| TOURISM | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | – | – | 20 | – | – | |
| ENVIRONMENTAL HEALTH | Cooling Box | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 2 | – | – | |
| ENVIRONMENTAL HEALTH | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 1 | – | – | |
| ENVIRONMENTAL HEALTH | Desk | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 17 | – | – | |
| ENVIRONMENTAL HEALTH | Cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 2 | – | – | |
| ENVIRONMENTAL HEALTH | Microwaves | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 4 | – | – | |
| ENVIRONMENTAL HEALTH | Filing cabinet | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 9 | – | – | |
| ENVIRONMENTAL HEALTH | Credenza | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 3 | – | – | |
| ENVIRONMENTAL HEALTH | Gasblaasvlam | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 4 | – | – | |
| ENVIRONMENTAL HEALTH | Desktop Computer | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 50 | – | – | |
| ENVIRONMENTAL HEALTH | 'Dioxide and Particular matter 'analiseerder | PC002003007003_00090 | New | 9 | 4 | 2. Good Governance and Financial Viability | Licences and Rights | – | – | 800 | – | – | |
| ENVIRONMENTAL HEALTH | Airconditioner | PC002003009_00064 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Machinery and Equipment | – | – | 10 | – | – | |
| GANZEKRAAL | High Pressure Gun | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 8 | – | – | |
| GANZEKRAAL | Microwaves | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job | Machinery and Equipment | – | – | 8 | 8 | 5 | |
| GANZEKRAAL | Mini Ovens | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job | Machinery and Equipment | – | – | 6 | 5 | 5 | |
| GANZEKRAAL | Fridges | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job | Machinery and Equipment | – | – | 15 | 15 | 15 | |
| GANZEKRAAL | 2 Plate stove / oven | PC002003009_00066 | New | 4 | 3 | 9. To Pursue Economic Growth and Facilitation of Job | Machinery and Equipment | – | – | 15 | 5 | 5 | |
| GANZEKRAAL | 3 Piece Lounge Suits | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 10 | 10 | 10 | |
| GANZEKRAAL | Office Chair | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 3 | – | – | |
| FIRE SERVICES | Complete steel structure at Clanwilliam Fire Station | PC002003003001001_0008 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | – | – | 180 | – | – | |
| FIRE SERVICES | Build new structure at Malmesbury | PC002003003001001_0008 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | – | – | 380 | – | – | |
| FIRE SERVICES | Paving Clanwilliam Fire Station | PC002003003001001_0008 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Operational Buildings | – | – | 155 | – | – | |
| FIRE SERVICES | Laptop | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 17 | – | – | |
| FIRE SERVICES | Desktop Computer (Admin / Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 28 | – | – | |
| FIRE SERVICES | Scanners (Fire Stations) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 28 | – | – | |
| FIRE SERVICES | Firetruck (Completing new Fire Truck) | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | – | – | 600 | 1 000 | 1 000 | |
| FIRE SERVICES | Completing work on new Iveco | PC002003010_00067 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Transport Assets | – | – | 25 | – | – | |
| FIRE SERVICES | Radio equipment and infrastructure | PC002003004_00069 | New | 6 | 2 | 7. Providing Essential Bulk services to the District | Computer Equipment | – | – | 100 | 100 | 100 | |
| DISASTER MANAGEMENT | Shredder machine | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 2 | – | – | |
| DISASTER MANAGEMENT | Wind sock pole | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 4 | – | – | |
| DISASTER MANAGEMENT | Flipchart | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 1 | – | – | |
| HUMAN RESOURCES | Chairs | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 3 | – | – | |
| HUMAN RESOURCES | Office Desks | PC002003005_00062 | New | 10 | 1 | 10. Ensuring Environmental Integrity for the West Coast | Furniture and Office Equipment | – | – | 7 | – | – | |
| LAND & BUILDINGS | Ambulance station : Replace motor | PC002003009_00063 | New | 3 | 2 | 11. Social Well Being of the District | Machinery and Equipment | – | – | 29 | – | – | |
| INFORMATION TECHNOLOGY: | Server Room :Backup Server (W/H) | PC002003004_00065 | New | 3 | 2 | 11. Social Well Being of the District | Computer Equipment | – | – | 400 | 100 | 100 | |
| Parent Capital expenditure | | | | | | | | | – | – | 3 355 | 1 303 | 1 250 |

Table 54 MBRR SA37 - Projects delayed from previous financial year

[illegible]

1.19 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) includes monthly published financial performance.

2. Internship programme

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, Supply Chain Management, Internal Audit and Risk Management.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is in a draft stage and will be finalized after the approval of the final budget on the 23rd of May 2018 directly aligned and informed by the 2018/19 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. MFMP Training

The MFMP training is provided in line with the minimum competency levels prescribed in legislation.

1.20 Other supporting documents

Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance

| DC1 West Coast - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance' | | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| REVENUE ITEMS: | | | | | | | | | | | |
| Property rates | | | | | | | | | | | |
| Total Property Rates | 6 | | | | | | | | | | |
| less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) | | — | — | — | — | — | — | — | — | — | — |
| Net Property Rates | | — | — | — | — | — | — | — | — | — | — |
| Service charges - electricity revenue | | | | | | | | | | | |
| Total Service charges - electricity revenue | 6 | | | | 728 | 728 | 728 | 728 | 644 | 858 | 858 |
| less Revenue Foregone (in excess of 50 kwh per indigent household per month) | | | | | | | | | 25 | | |
| less Cost of Free Basis Services (50 kwh per indigent household per month) | | | | | — | — | — | | — | — | — |
| Net Service charges - electricity revenue | | — | — | — | 728 | 728 | 728 | 728 | 620 | 858 | 858 |
| Service charges - water revenue | | | | | | | | | | | |
| Total Service charges - water revenue | 6 | 107 439 | 113 875 | 114 321 | 122 149 | 114 818 | 114 818 | 114 818 | 98 332 | 103 864 | 110 744 |
| less Revenue Foregone (in excess of 6 kilolitres per indigent household per month) | | | | | | | | | 5 | 5 | 5 |
| less Cost of Free Basis Services (6 kilolitres per indigent household per month) | | | | | — | — | — | | — | — | — |
| Net Service charges - water revenue | | 107 439 | 113 875 | 114 321 | 122 149 | 114 818 | 114 818 | 114 818 | 98 327 | 103 860 | 110 740 |
| Service charges - sanitation revenue | | | | | | | | | | | |
| Total Service charges - sanitation revenue | | | | | 83 | 83 | 83 | 83 | 98 | 82 | 82 |
| less Revenue Foregone (in excess of free sanitation service to indigent households) | | | | | | | | | 15 | | |
| less Cost of Free Basis Services (free sanitation service to indigent households) | | — | — | — | — | — | — | | — | — | — |
| Net Service charges - sanitation revenue | | — | — | — | 83 | 83 | 83 | 83 | 83 | 82 | 82 |
| Service charges - refuse revenue | | | | | | | | | | | |
| Total refuse removal revenue | 6 | | | | 60 | 60 | 60 | 60 | 71 | 60 | 60 |
| Total landfill revenue | | | | | | | | | | | |
| less Revenue Foregone (in excess of one removal a week to indigent households) | | | | | | | | | 11 | | |
| less Cost of Free Basis Services (removed once a week to indigent households) | | | | | — | — | — | | — | — | — |
| Net Service charges - refuse revenue | | — | — | — | 60 | 60 | 60 | 60 | 60 | 60 | 60 |
| Other Revenue by source | | | | | | | | | | | |
| Other Revenue | | 13 109 | 7 713 | 14 210 | 83 | 107 | 107 | 107 | 10 862 | 11 366 | 12 099 |
| Camping Fees | | — | — | — | 4 110 | 4 110 | 4 110 | 4 110 | 3 709 | 3 931 | 4 167 |
| Entrance Fees | | — | — | — | 2 | 2 | 2 | 2 | 4 | 4 | 4 |
| Fire Services | | — | — | — | 4 475 | 175 | 175 | 175 | 500 | 500 | 500 |
| Prints | | — | — | — | 1 | 1 | 1 | 1 | — | — | — |
| Tender Documents | | — | — | — | 92 | 92 | 92 | 92 | 28 | 29 | 31 |
| Consumables | | — | — | — | 65 | 65 | 65 | 65 | 21 | 21 | 21 |
| Breakages and Losses Recovered | | — | — | — | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Transaction Handling Fees | | — | — | — | 39 | 39 | 39 | 39 | 64 | 64 | 64 |
| Incidental Cash Surpluses | | — | — | — | | | | | | | |
| Staff Recoveries | | — | — | — | 28 | 28 | 28 | 28 | 21 | 21 | 21 |
| Insurance Refund | 3 | | | | | 870 | 870 | 870 | | | |
| Total 'Other' Revenue | 1 | 13 109 | 7 713 | 14 210 | 8 895 | 5 490 | 5 490 | 5 490 | 15 211 | 15 939 | 16 910 |
| EXPENDITURE ITEMS: | | | | | | | | | | | |
| Employee related costs | | | | | | | | | | | |
| Basic Salaries and Wages | 2 | 78 867 | 83 884 | 89 064 | 100 470 | 101 580 | 96 957 | 96 957 | 104 764 | 112 343 | 120 861 |
| Pension and UIF Contributions | | 13 549 | 14 277 | 15 616 | 17 735 | 17 579 | 16 700 | 16 700 | 18 802 | 20 211 | 21 688 |
| Medical Aid Contributions | | 4 280 | 5 534 | 6 694 | 8 166 | 8 035 | 7 633 | 7 633 | 8 085 | 8 611 | 9 081 |
| Overtime | | 8 011 | 7 222 | 8 774 | 10 264 | 9 670 | 9 491 | 9 491 | 12 169 | 13 753 | 14 565 |
| Performance Bonus | | 2 428 | 2 586 | 7 068 | 8 094 | 7 932 | 7 536 | 7 536 | 8 708 | 9 451 | 10 137 |
| Motor Vehicle Allowance | | 7 121 | 7 154 | 7 229 | 7 820 | 4 329 | 7 393 | 7 393 | 4 732 | 5 108 | 5 501 |
| Cellphone Allowance | | 930 | 902 | 866 | 689 | 739 | 702 | 702 | 775 | 781 | 786 |
| Housing Allowances | | 480 | 1 252 | 1 245 | 1 442 | 1 442 | 1 369 | 1 369 | 1 495 | 1 592 | 1 699 |
| Other benefits and allowances | | 8 325 | 11 057 | 10 241 | 3 851 | 7 374 | 3 340 | 3 340 | 7 943 | 8 185 | 8 607 |
| Payments in lieu of leave | | — | — | — | 1 565 | 1 565 | 1 487 | 1 487 | 1 565 | 1 465 | 1 341 |
| Long service awards | | 1 241 | 1 349 | 1 364 | 1 416 | 1 416 | 1 345 | 1 345 | 2 122 | 1 909 | 1 900 |
| Post-retirement benefit obligations | 4 | 11 403 | 10 324 | 7 821 | 6 559 | 6 559 | 6 231 | 6 231 | 5 588 | 4 775 | 4 803 |
| sub-total | 5 | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |
| Less: Employees costs capitalised to PPE | | — | — | — | — | — | — | — | — | — | — |
| Total Employee related costs | 1 | 132 635 | 145 541 | 155 983 | 168 071 | 168 220 | 160 185 | 160 185 | 176 750 | 188 182 | 200 969 |

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance
(Continued)**

| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| | | R thousand | | | | | | | | | |
| Contributions recognised - capital | | | | | | | | | | | |
| <i>List contributions by contract</i> | | | | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - | - |
| Total Contributions recognised - capital | | - | - | - | - | - | - | - | - | - | - |
| Depreciation & asset impairment | | | | | | | | | | | |
| Depreciation of Property , Plant & Equipment | | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 6 888 | 6 965 | 6 965 |
| Lease amortisation | | - | - | - | - | - | - | - | 539 | 539 | 539 |
| Capital asset impairment | | - | - | - | - | - | - | - | - | - | - |
| Depreciation resulting from revaluation of PPE | | - | - | - | - | - | - | - | - | - | - |
| Total Depreciation & asset impairment | 10 | 12 695 | 13 598 | 14 254 | 13 919 | 13 919 | 13 223 | 13 223 | 7 427 | 7 503 | 7 503 |
| Bulk purchases | | | | | | | | | | | |
| Electricity Bulk Purchases | | - | - | - | - | - | - | - | - | - | - |
| Water Bulk Purchases | | 10 615 | 10 683 | 8 723 | 11 148 | 11 148 | 10 590 | 10 590 | 12 262 | 13 489 | 14 837 |
| Total bulk purchases | 1 | 10 615 | 10 683 | 8 723 | 11 148 | 11 148 | 10 590 | 10 590 | 12 262 | 13 489 | 14 837 |
| Transfers and grants | | | | | | | | | | | |
| Cash transfers and grants | | - | - | - | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Non-cash transfers and grants | | - | - | - | - | - | - | - | - | - | - |
| Total transfers and grants | 1 | - | - | - | 350 | 2 616 | 2 233 | 2 233 | 2 675 | 2 421 | 2 532 |
| Contracted services | | | | | | | | | | | |
| Other Services | | - | - | - | 12 887 | 18 539 | 17 812 | 17 612 | 13 230 | 13 711 | 14 267 |
| Burial Services | | - | - | - | 10 | 10 | 10 | 10 | 15 | 15 | 15 |
| Occupational Health and Safety | | - | - | - | 176 | 190 | 181 | 181 | - | - | - |
| Clearing and Grass Cutting Services | | - | - | - | 90 | 200 | 190 | 190 | 200 | 210 | 221 |
| Fire Services | | - | - | - | 900 | 1 387 | 1 317 | 1 317 | 1 025 | 1 126 | 1 127 |
| Hygiene Services | | - | - | - | 1 011 | 1 011 | 960 | 960 | 1 014 | 1 064 | 1 118 |
| Alien Vegetation | | - | - | - | - | - | - | - | 100 | 105 | 110 |
| Personnel and Labour | | - | - | - | 60 | 10 | 10 | 10 | - | - | - |
| Electricity | | - | - | - | 20 | 20 | 19 | 19 | 20 | 21 | 22 |
| Security Services | | - | - | - | 715 | 965 | 917 | 917 | 716 | 752 | 789 |
| Translators, Scribes and Editors | | - | - | - | 42 | 45 | 43 | 43 | 48 | 50 | 52 |
| Transport Services | | - | - | - | - | - | - | - | - | - | - |
| Electrical | | - | - | - | 100 | 100 | 95 | 95 | - | - | - |
| Accounting and Auditing | | - | - | - | 1 455 | 425 | 404 | 404 | 893 | 714 | 756 |
| Air Pollution | | - | - | - | - | 600 | 570 | 570 | 350 | 350 | 350 |
| Lab Servs - Samples | | - | - | - | - | 277 | 263 | 263 | - | - | - |
| Audit Committee | | - | - | - | 149 | 146 | 138 | 138 | 145 | 152 | 160 |
| Business and Financial Management | | - | - | - | 291 | 566 | 538 | 538 | 391 | 410 | 425 |
| Communications | | - | - | - | 30 | 30 | 29 | 29 | 250 | 263 | 28 |
| Human Resources | | - | - | - | 255 | 228 | 217 | 217 | 237 | 237 | 237 |
| Medical Services | | - | - | - | - | 7 | 7 | 7 | - | - | - |
| Medical Examinations | | - | - | - | 180 | 125 | 119 | 119 | 100 | 104 | 108 |
| Occupational Health and Safety | | - | - | - | 177 | 174 | 165 | 165 | 297 | 313 | 325 |
| Organisational | | - | - | - | - | - | - | - | - | - | - |
| Project Management | | - | - | - | 1 571 | 3 443 | 2 886 | 2 686 | 1 311 | 1 328 | 1 326 |
| sub-total | 1 | - | - | - | 20 118 | 28 497 | 26 488 | 26 488 | 20 141 | 20 923 | 21 436 |

**Table 55 MBRR Table SA1 - Supporting detail to budgeted financial performance
(Continued)**

| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| | | R thousand | | | | | | | | | |
| | | | | | | | | | | | |
| Allocations to organs of state: | | | | | | | | | | | |
| Electricity | | - | - | - | - | - | - | - | - | - | - |
| Water | | - | - | - | - | - | - | - | - | - | - |
| Sanitation | | - | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - | - |
| Total contracted services | | - | - | - | 20 118 | 28 497 | 26 488 | 26 488 | 20 141 | 20 923 | 21 436 |
| Other Expenditure By Type | | | | | | | | | | | |
| Collection costs | | - | - | - | - | - | - | - | - | - | - |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - | - | - |
| Consultant fees | | - | - | - | - | - | - | - | - | - | - |
| Audit fees | | 3 028 | 2 910 | 3 017 | 2 775 | 3 290 | 3 126 | 3 126 | 3 475 | 3 817 | 4 071 |
| General ex penses | 3 | 61 482 | 59 178 | 65 954 | 47 561 | 52 839 | 48 730 | 48 730 | 62 909 | 66 544 | 70 764 |
| Furniture and Office Equipment | | - | - | - | - | 108 | 103 | 103 | 430 | 434 | 442 |
| Corporate and Municipal Activities | | - | - | - | 298 | 285 | 271 | 271 | 343 | 348 | 356 |
| Customer/Client Information | | - | - | - | 137 | - | - | - | 10 | 10 | 10 |
| Gifts and Promotional Items | | - | - | - | 55 | 214 | 203 | 203 | - | - | - |
| Municipal Newsletters | | - | - | - | 39 | 29 | 28 | 28 | 29 | 29 | 29 |
| Signs | | - | - | - | 19 | 7 | 7 | 7 | 30 | 30 | 30 |
| Staff Recruitment | | - | - | - | 182 | 366 | 348 | 348 | - | - | - |
| Tenders | | - | - | - | 151 | 178 | 169 | 169 | 147 | 150 | 153 |
| Custom Duties | | - | - | - | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Courier and delivery services | | - | - | - | - | 121 | 114 | 114 | 127 | 134 | 141 |
| Assets less than the Capitalisation Threshold | | - | - | - | 3 350 | 1 415 | 1 344 | 1 344 | 375 | 394 | 414 |
| Rent Private Bag and Postal Box | | - | - | - | 4 | 9 | 8 | 8 | 9 | 9 | 9 |
| Bank Accounts | | - | - | - | 60 | 60 | 57 | 57 | 65 | 68 | 72 |
| Fleet and Other Credit/Debit Cards | | - | - | - | 31 | 31 | 29 | 29 | - | - | - |
| Bargaining Council | | - | - | - | 1 507 | 1 507 | 1 432 | 1 432 | 1 596 | 1 688 | 1 786 |
| Bursaries (Non-Employees) | | - | - | - | - | 273 | 259 | 259 | - | - | - |
| Bursaries (Employees) | | - | - | - | 340 | 180 | 171 | 171 | 105 | 110 | 110 |
| Laundry Services | | - | - | - | 5 | 5 | 4 | 4 | - | - | - |
| Car Valet and Washing Services | | - | - | - | 3 | 3 | 2 | 2 | 3 | 3 | 3 |
| Cellular Contract (Subscription and Calls) | | - | - | - | 14 | 14 | 13 | 13 | 14 | 15 | 15 |
| Licences (Radio and Television) | | - | - | - | 111 | 111 | 106 | 106 | 113 | 119 | 124 |
| Postage/Stamp/Frinking Machines | | - | - | - | 112 | 92 | 88 | 88 | 113 | 118 | 123 |
| Total 'Other' Expenditure | 1 | 64 510 | 62 088 | 68 971 | 56 755 | 61 137 | 56 613 | 56 613 | 69 893 | 74 020 | 78 652 |
| | | | | | | | | | | | |
| Repairs and Maintenance | 8 | | | | | | | | | | |
| Employee related costs | | - | - | - | - | - | - | - | - | - | - |
| Other materials | | 56 091 | 87 268 | 59 402 | 10 598 | 10 598 | 10 068 | 10 068 | 10 054 | 10 311 | 10 670 |
| Contracted Services | | - | - | - | - | - | - | - | - | - | - |
| Other Expenditure | | - | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 9 | 56 091 | 87 268 | 59 402 | 10 598 | 10 598 | 10 068 | 10 068 | 10 054 | 10 311 | 10 670 |

Table 56 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

| DC1 West Coast - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.) | | | | | | | | | | | | | | | | | |
|--|------------|---|-----------------------------|------------------------------------|-------------------------------|------------------------------|--|--|--|--|--|--|--|--|--|--|----------------|
| Description | Ref | Vote 1 - EXECUTIVE AND COUNCIL | Vote 2 - FINANCE | Vote 3 - ADMINISTRATION | Vote 4 - TECHNICAL | Vote 5 - AGENCIES | Vote 6 - [NAME OF VOTE 6] | Vote 7 - [NAME OF VOTE 7] | Vote 8 - [NAME OF VOTE 8] | Vote 9 - [NAME OF VOTE 9] | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | Vote 13 - [NAME OF VOTE 13] | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
| R thousand | 1 | | | | | | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | | | | | | | |
| Property rates | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | | - | - | - | 620 | - | - | - | - | - | - | - | - | - | - | - | 620 |
| Service charges - water revenue | | - | - | - | 98 327 | - | - | - | - | - | - | - | - | - | - | - | 98 327 |
| Service charges - sanitation revenue | | - | - | - | 83 | - | - | - | - | - | - | - | - | - | - | - | 83 |
| Service charges - refuse revenue | | - | - | - | 60 | - | - | - | - | - | - | - | - | - | - | - | 60 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | - | 531 | - | 2 144 | - | - | - | - | - | - | - | - | - | - | - | 2 674 |
| Interest earned - external investments | | - | 18 030 | - | - | - | - | - | - | - | - | - | - | - | - | - | 18 030 |
| Interest earned - outstanding debtors | | - | - | - | 33 | - | - | - | - | - | - | - | - | - | - | - | 33 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | - | - | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 1 |
| Licences and permits | | - | 25 | 285 | - | - | - | - | - | - | - | - | - | - | - | - | 310 |
| Agency services | | - | - | - | - | 124 660 | - | - | - | - | - | - | - | - | - | - | 124 660 |
| Other revenue | | - | 14 547 | 521 | 98 | 45 | - | - | - | - | - | - | - | - | - | - | 15 211 |
| Transfers and subsidies | | 397 | 73 477 | 18 738 | - | - | - | - | - | - | - | - | - | - | - | - | 92 612 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 397 | 106 609 | 19 544 | 101 364 | 124 707 | - | - | - | - | - | - | - | - | - | - | 352 621 |
| Expenditure By Type | | | | | | | | | | | | | | | | | |
| Employee related costs | | 14 375 | 22 021 | 53 065 | 36 613 | 50 676 | - | - | - | - | - | - | - | - | - | - | 176 750 |
| Remuneration of councillors | | 6 405 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | 6 405 |
| Debt impairment | | - | 400 | - | 400 | - | - | - | - | - | - | - | - | - | - | - | 800 |
| Depreciation & asset impairment | | 100 | 1 217 | 6 066 | 44 | - | - | - | - | - | - | - | - | - | - | - | 7 427 |
| Finance charges | | - | - | 15 | - | 150 | - | - | - | - | - | - | - | - | - | - | 165 |
| Bulk purchases | | - | - | - | 12 262 | - | - | - | - | - | - | - | - | - | - | - | 12 262 |
| Other materials | | 243 | 468 | 3 167 | 12 372 | 41 076 | - | - | - | - | - | - | - | - | - | - | 57 326 |
| Contracted services | | 2 798 | 1 687 | 3 097 | 5 001 | 7 558 | - | - | - | - | - | - | - | - | - | - | 20 141 |
| Transfers and subsidies | | 360 | 200 | - | - | 2 115 | - | - | - | - | - | - | - | - | - | - | 2 675 |
| Other expenditure | | 3 690 | 5 837 | 6 246 | 30 988 | 23 132 | - | - | - | - | - | - | - | - | - | - | 69 893 |
| Loss on disposal of PPE | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Expenditure | | 27 972 | 31 830 | 71 656 | 97 680 | 124 707 | - | - | - | - | - | - | - | - | - | - | 353 845 |
| Surplus/(Deficit) | | (27 575) | 74 779 | (52 112) | 3 683 | - | - | - | - | - | - | - | - | - | - | - | (1 224) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | - | - | - | 2 558 | - | - | - | - | - | - | - | - | - | - | - | 2 558 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (27 575) | 74 779 | (52 112) | 6 241 | - | - | - | - | - | - | - | - | - | - | - | 1 334 |

Table 57 MBRR Table SA3 – Supporting detail to Statement of Financial Position

| DC1 West Coast - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position' | | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|---|------------------------|------------------------|
| Description | Ref | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Call investment deposits | | | | | | | | | | | |
| Call deposits | | — | — | — | — | — | — | — | — | — | — |
| Other current investments | | — | — | — | — | — | — | — | — | — | — |
| Total Call investment deposits | 2 | — | — | — | — | — | — | — | — | — | — |
| Consumer debtors | | | | | | | | | | | |
| Consumer debtors | | 9 710 | 3 981 | 3 974 | 6 424 | 6 424 | 9 359 | 9 359 | 8 589 | 14 287 | 17 639 |
| Less: Provision for debt impairment | | (56) | (294) | (24) | (2 221) | (2 221) | (1 190) | (1 190) | (1 600) | (2 030) | (2 450) |
| Total Consumer debtors | 2 | 9 654 | 3 687 | 3 951 | 4 204 | 4 204 | 8 169 | 8 169 | 6 989 | 12 257 | 15 189 |
| Debt impairment provision | | | | | | | | | | | |
| Balance at the beginning of the year | | 160 | 56 | 294 | 294 | 294 | 24 | 24 | 1 180 | 1 610 | 2 030 |
| Contributions to the provision | | 398 | 324 | 17 | 1 547 | 1 547 | 1 547 | 1 547 | 800 | 800 | 800 |
| Bad debts written off | | (502) | (85) | (288) | 380 | 380 | (380) | (380) | (380) | (380) | (380) |
| Balance at end of year | | 56 | 294 | 24 | 2 221 | 2 221 | 1 190 | 1 190 | 1 600 | 2 030 | 2 450 |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 475 870 | 463 141 | 470 920 | 479 732 | 480 102 | 153 613 | 153 613 | 156 167 | 157 277 | 158 465 |
| Leases recognised as PPE | | — | — | — | — | — | — | — | — | — | — |
| Less: Accumulated depreciation | | 123 870 | 135 236 | 147 180 | 162 552 | 162 552 | 74 166 | 74 166 | 81 021 | 88 201 | 95 671 |
| Total Property, plant and equipment (PPE) | 2 | 352 000 | 327 905 | 323 739 | 317 180 | 317 550 | 79 447 | 79 447 | 75 146 | 69 076 | 62 794 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Borrowing | | | | | | | | | | | |
| Short term loans (other than bank overdraft) | | — | — | — | — | — | — | — | — | — | — |
| Current portion of long-term liabilities | | 14 127 | 15 493 | 17 004 | 12 853 | 12 853 | — | — | — | — | — |
| Total Current liabilities - Borrowing | | 14 127 | 15 493 | 17 004 | 12 853 | 12 853 | — | — | — | — | — |
| Trade and other payables | | | | | | | | | | | |
| Trade and other creditors | | 28 592 | 16 966 | 15 056 | 64 114 | 64 114 | 7 316 | 7 316 | 15 865 | 11 627 | 14 501 |
| Unspent conditional transfers | | 366 | 1 484 | 1 713 | — | — | — | — | — | — | — |
| VAT | | 2 155 | 917 | 1 477 | — | — | — | — | — | — | — |
| Total Trade and other payables | 2 | 31 113 | 19 367 | 18 245 | 64 114 | 64 114 | 7 316 | 7 316 | 15 865 | 11 627 | 14 501 |
| Non current liabilities - Borrowing | | | | | | | | | | | |
| Borrowing | | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | — | — | — | — | — |
| Finance leases (including PPP asset element) | | — | — | — | — | — | — | — | — | — | — |
| Total Non current liabilities - Borrowing | 4 | 72 738 | 57 245 | 40 243 | 40 242 | 40 242 | — | — | — | — | — |
| Provisions - non-current | | | | | | | | | | | |
| Retirement benefits | | 57 826 | 63 420 | 62 477 | 67 138 | 67 138 | 67 432 | 67 432 | 67 432 | 67 432 | 67 432 |
| List other major provision items | | — | — | — | — | — | — | — | — | — | — |
| Refuse landfill site rehabilitation | | — | — | — | — | — | — | — | — | — | — |
| Other | | 6 919 | 7 460 | 7 281 | 7 963 | 7 963 | — | — | — | — | — |
| Total Provisions - non-current | | 64 745 | 70 880 | 69 758 | 75 101 | 75 101 | 67 432 | 67 432 | 67 432 | 67 432 | 67 432 |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) - opening balance | | 363 531 | 405 010 | 427 330 | 371 729 | 371 632 | 468 216 | 468 216 | 288 986 | 290 320 | 287 043 |
| GRAP adjustments | | — | 1 015 | 3 | — | — | — | — | — | — | — |
| Restated balance | | 363 531 | 406 026 | 427 334 | 371 729 | 371 632 | 468 216 | 468 216 | 288 986 | 290 320 | 287 043 |
| Surplus/(Deficit) | | 38 366 | 21 305 | 40 883 | 2 025 | 2 492 | (219 472) | (219 472) | 1 334 | (3 277) | (6 377) |
| Appropriations to Reserves | | — | — | — | — | — | — | — | — | — | — |
| Transfers from Reserves | | — | — | — | — | — | — | — | — | — | — |
| Depreciation offsets | | — | — | — | — | — | — | — | — | — | — |
| Other adjustments | | — | — | — | — | — | 40 242 | 40 242 | — | — | — |
| Accumulated Surplus/(Deficit) | 1 | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 290 320 | 287 043 | 280 666 |
| Reserves | | | | | | | | | | | |
| Housing Development Fund | | — | — | — | — | — | — | — | — | — | — |
| Capital replacement | | — | — | — | — | — | — | — | (3 355) | (1 303) | (1 250) |
| Self-insurance | | — | — | — | — | — | — | — | — | — | — |
| Other reserves | | — | — | — | — | — | — | — | — | — | — |
| Revaluation | | — | — | — | — | — | — | — | — | — | — |
| Total Reserves | 2 | — | — | — | — | — | — | — | (3 355) | (1 303) | (1 250) |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 401 897 | 427 330 | 468 216 | 373 754 | 374 124 | 288 986 | 288 986 | 286 966 | 285 740 | 279 416 |

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions

| DC1 West Coast - Supporting Table SA9 Social, economic and demographic statistics and assumptions | | | | | | | | | | | | |
|---|-------|----------------------|-------------|-------------|-------------|---------|---------|---------|-------------------------|--|---------|---------|
| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | | | | | | Outcome | Outcome | Outcome | Original Budget | Outcome | Outcome | Outcome |
| Demographics | | | | | | | | | | | | |
| Population | | | | | | - | - | - | - | - | - | |
| Females aged 5 - 14 | | | | | | - | - | - | - | - | - | |
| Males aged 5 - 14 | | | | | | - | - | - | - | - | - | |
| Females aged 15 - 34 | | | | | | - | - | - | - | - | - | |
| Males aged 15 - 34 | | | | | | - | - | - | - | - | - | |
| Unemployment | | | | | | - | - | - | - | - | - | |
| Monthly household income (no. of households) | 1, 12 | | | | | | | | | | | |
| No income | | | | | | - | - | - | - | - | - | |
| R1 - R1 600 | | | | | | - | - | - | - | - | - | |
| R1 601 - R3 200 | | | | | | - | - | - | - | - | - | |
| R3 201 - R6 400 | | | | | | - | - | - | - | - | - | |
| R6 401 - R12 800 | | | | | | - | - | - | - | - | - | |
| R12 801 - R25 600 | | | | | | - | - | - | - | - | - | |
| R25 601 - R51 200 | | | | | | - | - | - | - | - | - | |
| R52 201 - R102 400 | | | | | | - | - | - | - | - | - | |
| R102 401 - R204 800 | | | | | | - | - | - | - | - | - | |
| R204 801 - R409 600 | | | | | | - | - | - | - | - | - | |
| R409 601 - R819 200 | | | | | | - | - | - | - | - | - | |
| > R819 200 | | | | | | - | - | - | - | - | - | |
| Poverty profiles (no. of households) | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Insert description | 2 | | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Household/demographics (000) | | | | | | | | | | | | |
| Number of people in municipal area | | | | | | - | - | - | - | - | - | |
| Number of poor people in municipal area | | | | | | - | - | - | - | - | - | |
| Number of households in municipal area | | | | | | - | - | - | - | - | - | |
| Number of poor households in municipal area | | | | | | - | - | - | - | - | - | |
| Definition of poor household (R per month) | | | | | | - | - | - | - | - | - | |
| Housing statistics | 3 | | | | | | | | | | | |
| Formal | | | | | | - | - | - | - | - | - | |
| Informal | | | | | | - | - | - | - | - | - | |
| Total number of households | | | - | - | - | - | - | - | - | - | - | |
| Dwellings provided by municipality | 4 | | | | | - | - | - | - | - | - | |
| Dwellings provided by province/s | | | | | | - | - | - | - | - | - | |
| Dwellings provided by private sector | 5 | | | | | - | - | - | - | - | - | |
| Total new housing dwellings | | | - | - | - | - | - | - | - | - | - | |
| Economic | 6 | | | | | | | | | | | |
| Inflation/inflation outlook (CPIX) | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Interest rate - borrowing | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Interest rate - investment | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Remuneration increases | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Consumption growth (electricity) | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Consumption growth (water) | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Collection rates | 7 | | | | | | | | | | | |
| Property tax/service charges | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Rental of facilities & equipment | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Interest - external investments | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Interest - debtors | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |
| Revenue from agency services | | | | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | |

| Total municipal services | | | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|-----------------------------|------|---|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| 8 | | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| 9 | | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (w ith septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (v entilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet prov isions | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service lev el) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Municipal in-house services | | | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| 8 | | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Minimum Service Level and Above sub-total | - | - | - | - | - | - | - | - | - |
| 9 | | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| 10 | | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | Below Minimum Service Level sub-total | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | | | | | | | | |

| Municipal entity services | | | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|---|------|--|---------|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Name of municipal entity | | Household service targets (000) | | | | | | | | | |
| | | Water: | | | | | | | | | |
| | | Piped water inside dwelling | - | - | - | - | - | - | - | - | - |
| | | Piped water inside yard (but not in dwelling) | - | - | - | - | - | - | - | - | - |
| | 8 | Using public tap (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level end Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | 9 | Using public tap (< min.service level) | - | - | - | - | - | - | - | - | - |
| | 10 | Other water supply (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No water supply | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Sanitation/sewerage: | | | | | | | | | |
| | | Flush toilet (connected to sewerage) | - | - | - | - | - | - | - | - | - |
| | | Flush toilet (w/tn septic tank) | - | - | - | - | - | - | - | - | - |
| | | Chemical toilet | - | - | - | - | - | - | - | - | - |
| | | Pit toilet (ventilated) | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (> min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level end Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Bucket toilet | - | - | - | - | - | - | - | - | - |
| | | Other toilet provisions (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | No toilet provisions | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Energy: | | | | | | | | | |
| | | Electricity (at least min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (min.service level) | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level end Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Electricity (< min.service level) | - | - | - | - | - | - | - | - | - |
| | | Electricity - prepaid (< min. service level) | - | - | - | - | - | - | - | - | - |
| | | Other energy sources | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Name of municipal entity | | Refuse: | | | | | | | | | |
| | | Removed at least once a week | - | - | - | - | - | - | - | - | - |
| | | <i>Minimum Service Level end Above sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Removed less frequently than once a week | - | - | - | - | - | - | - | - | - |
| | | Using communal refuse dump | - | - | - | - | - | - | - | - | - |
| | | Using own refuse dump | - | - | - | - | - | - | - | - | - |
| | | Other rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | No rubbish disposal | - | - | - | - | - | - | - | - | - |
| | | <i>Below Minimum Service Level sub-total</i> | - | - | - | - | - | - | - | - | - |
| | | Total number of households | - | - | - | - | - | - | - | - | - |
| Services provided by 'external mechanisms' | | | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
| | Ref. | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | | | | |

Table 58 MBRR Table SA9 – Social, economic and demographic statistics and assumptions (Continued)

| Detail of Free Basic Services (FBS) provided | | 2014/15 | 2015/16 | 2016/17 | Current Year 2017/18 | | | 2018/19 Medium Term Revenue & Expenditure Framework | | |
|--|------|---|---------|---------|----------------------|-----------------|--------------------|---|------------------------|------------------------|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2018/19 | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| Electricity | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Electricity for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Water | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | Formal settlements - (6 kilolitre per indigent household per month Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Water for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Sanitation | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | Formal settlements - (free sanitation service to indigent households) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Sanitation for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| Refuse Removal | Ref. | Location of households for each type of FBS | | | | | | | | |
| List type of FBS service | | Formal settlements - (removed once a week to indigent households) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Informal settlements targeted for upgrading (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Living in informal backyard rental agreement (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Other (Rands) | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Number of HH receiving this type of FBS | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |
| | | Total cost of FBS - Refuse Removal for informal settlements | | | | | | | | |
| | | - | - | - | - | - | - | - | - | - |

Table 59 MBRR SA32 – List of external mechanisms

[illegible]

Table 60 Schedule of Service Delivery Standards

| Western Cape : West Coast District Municipality(DC1) - Schedule of Service Delivery Standards Table 60 | | |
|---|--|----------------------|
| Standard | Description | Service Level |
| Water Service | | |
| | Water Quality rating (Blue/Green/Brown/NO drop) | Blue |
| | Is free water available to all? (All/only to the indigent consumers) | All |
| | Frequency of meter reading? (per month, per year) | Per Month |
| | Duration (hours) before a availability of water is restored in cases of service interruption (complete the sub questions) | |
| | One service connection affected (number of hours) | 48 Hours |
| | Up to 5 service connection affected (number of hours) | 48 Hours |
| | Up to 20 service connection affected (number of hours) | 48 Hours |
| | Feeder pipe larger than 800mm (number of hours) | 48 Hours |
| | What is the average minimum water flow in your municipality? | 1 meter per second |
| | Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No) | Yes |
| | How long does it take to replace faulty water meters? (days) | 3 Days |
| | Do you have a cathodic protection system in place that is operational at this stage? (Yes/No) | Yes |
| | To what extend do you subsidize your indigent consumers? | 6kl water |
| Financial Management | | |
| | Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase) | Not Applicable |
| | Are the financial statement outsourced? (Yes/No) | No |
| | Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance? | Yes |
| | How long does it take for an Tax/Invoice to be paid from the date it has been received? | within 30 Days |
| | Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans? | Yes |
| Administration | | |
| | Reaction time on enquiries and requests? | Immediately |
| | Time to respond to a verbal customer enquiry or request? (working days) | 1 - 5 Days |
| | Time to respond to a written customer enquiry or request? (working days) | 1 - 5 Days |
| | Time to resolve a customer enquiry or request? (working days) | 1 - 5 Days |
| | Does the municipality have control over locked enquiries? (Yes/No) | Yes |
| | Is there a reduction in the number of complaints or not? (Yes/No) | Yes |
| | How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer) | 30 Min |
| | How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings? | Weekly |
| Economic development | | |
| | How many economic development projects does the municipality drive? | EPWP Project |
| | What percentage of the projects have created sustainable job security? | None |
| | Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No) | Yes |
| Other Service delivery and communication | | |
| | Is a information package handed to the new customer? (Yes/No) | Yes a Contract |
| | Does the municipality have training or information sessions to inform the community? (Yes/No) | No |
| | Are customers treated in a professional and humanly manner? (Yes/No) | Yes |

1.21 Municipal manager's quality certificate

I, D Joubert, municipal manager of West Coast District Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name _____

Municipal manager of West Coast District Municipality (DC1)

Signature _____

Date _____